# AN INTRODUCTION TO Merchants-Accompts:

CONTAINING

Seven distinct QUESTIONS or ACCOMPTS.

1. *An easie* Question *to enter* Beginners, *with* Instructions *to Post; stated two several ways, upon several suppositions.*
2. *A* Question *of a Merchant, adventuring a* Stock *or* Cargazoon, *with the* Purser *or* Supracargo *of a Ship, who sells the* Adventure, *and furnisheth Returns; stated two several ways.*
3. *A* Question *of* Factorage, *or Goods received by Consignation, and Returns Shipt off, with an Analysis thereto belonging.*
4. *A* Question *of a* Ships Fraightment, *with* Instructions *to keep* Ship Accompts.
5. *A* Question *of* Double Exchanges.
6. *An easie* Partable Accompt *between three* Dyers.
7. *A* Controversal Partable Accompt *between three* Turkey *Merchants.*

By JOHN COLLINS, Fellow of the *Royal Society.*

LONDON,
Printed by *William Godbid*, for *Robert Horne*, at the South Entrance of the *Royal-Exchange*, M. DC. LXXV.

# INTRODUCTION

TO

# Merchants Accompts:

CONTAINING

QUESTIONS on ACCOMPTS

By JOHN COLLINS, Fellow of the Royal Society.

LONDON,

Printed by William Godbid, for Moses Pitt, at the South Entrance of the Royal Exchange. M.DC.LXXV.

| | | | l. | s. | d. |
|---|---|---|---|---|---|
| 1664. | | *Philip Clark* Mercer Cr. | | | |
| | 16 | By [illegible] for Cash paid him in part | 400 | 00 | 00 |
| | R | By Account of Ballance born thither | 320 | 00 | 00 |
| | | | 720 | 00 | 00 |
| | | | | | |
| 1664. | | Profits Partable outwards Cr. | | | |
| sept. | 20 | By Bayes for the neat gains | 44 | 15 | 00 |
| | — | By Searges for the gains | 284 | 14 | 06 |
| | — | By Perpetuano's for the gains | 25 | 01 | 00 |
| | — | By Broad Cloths equipartable for part of the Accomptantship, and gratuity to be charged there | 3 | 05 | 02 |
| | | | | | |
| | | Profits Partable homewards Cr. | | | |
| | — | By Galls for the neat gains | 219 | 14 | 00 |
| | — | By Cotton Wool for the gains of 1600 Bags | 358 | 19 | 00 |
| | — | By Chamblets for the gains of 160 pieces | 211 | 01 | 08 |
| | — | By Mohair Yarn for the neat gains on that Commodity | 136 | 04 | 07 |
| | | | 1283 | 14 | 11 |
| | | | | | |
| | | *Per Contra* Account of Ballance Shewing to whom the same is due. Cr. | | | |
| | | By *John Saunders* due to him | 9 | 10 | 00 |
| | | By the Farmers of the Customs due to them | 64 | 00 | 00 |
| | | By Stock of *John Speed* due to it upon Ballance | 135 | 03 | 11 |
| | | By *John Collins* due to him upon Ballance | 353 | 12 | 05 |
| | | | 762 | 06 | 04 |

*FINIS.*

*THis Book is so well Corrected, that there is not found above one penny Errour in the Sums, and that in the Ship Question: Punctations, if wanting, the Reader may supply.*

A Catalogue of Books, &c. Sold by *Robert Horne*, at the South Entrance of the *Royal Exchange*, *London*,

*Lex Mercatoria*, Compleat, the laſt Edition, *Folio.*
Sir *William Davenant*'s Works, *Folio.*
*The Merchants Map of Commerce*, by *Lewis Roberts*, *Folio.*
*Concordance* to the Holy Scriptures, *Folio.* The beſt.
Lord *Cokes Inſtitutes*, in Four Parts, *Folio.*
Lord *Dyers Reports*, *Folio.*
*Brown*'s Abſolute Acceomptant, *Folio.*
*Coke*'s Tract of the Trade of *England*, *Quarto.*
*Concordances*, to Bind up with *Bibles*, in *Quarto*, *Octavo*, *Twelves.*
*Apprentices Time entertainer Accomptantly*, or the *Art of Accomptantſhip*, by *Richard Daffurn*,
*Englands Treaſure by Foreign Trade*, by *Tho. Mun*, *Octavo.*
*Sincere Convert*, by *Tho. Shepperd*, *Octavo.*
The Hiſtory of *Japan*, *Octavo.*
*Advice for Bills of Exchange*, by *John Marius*, *Octavo.*
*Clavills Tables of Intereſt and Rebate*, with Valuation of Anuities, *&c.* by *Roger Clavill.*
*Accompts ready Caſt up*, reſolving many Millions of Queſtions, by *Richard Hodges*, *Octavo*
*Johnſons Vulgar and Decimal Arithmetick*, with Tables of Intereſt and Rebate, *&c.* *Twelves*
*Bibles* of all ſorts, from the biggeſt to the leaſt.
Bills of Lading, in *French*, *Dutch*, *Spaniſh*, *Italian*, and *Engliſh.*
Bills of Debt, Single, or Obligatory.
Indentures for the *weſt-Indies.*
Pollices of Aſſurance.

Alſo,

Bonds, Paper, Paper-Books, Journal and Leidgers, Pocket-Books, Wax, Quills, Pens, Ink, *&c.* of the Beſt.

Alſo,

*Lockyers* Pills.
*Matthews* Pills.
*Buckworths* Lozenges.
*Turners* Dentiffrices.
*Rhodocanaces* Spirit of Salt.
Dr. *Manwarings* Scorbutick and Antivenereal Pills.
Elixir Proprietatis.
Elixir Salutis.
Sir *Kenelm Digbys* Sympathetical Powder.

*FINIS.*

# To the READER.

COURTEOUS READER,



IN *my Youth-hood I was employed in Clerkſhip under, and received ſome* Mathematical *Knowledge from Mr.* John Marr, *one of the Clerks of the* Kitchin *to His preſent Majeſty, when* Prince of Wales; *the ſaid Mr.* Marr *being very eminent for his* Mathematical *Knowledge, ſome teſtimony whereof may be evinced, from thoſe excellent* Dyals, *wherewith the Gardens of our late Soveraign were adorned.*

*Our Inteſtine Miſeries increaſing, I loſt that Imployment, and went Seven Years to Sea, moſt part of it in an* Engliſh *Merchant-man, become a Man of Warr in the* Venetian *Service againſt the* Turks, *in which having leiſure, I applyed part of my Studies to* Mathematicks, *and* Merchants-Accompts, *and upon my return, fell to the Practice thereof, and afterwards profeſt* Writing, Merchants-Accompts, *and ſome parts of the* Mathematicks; *and having drawn up ſome Books of Accompts, and divers looſe Queſtions, for the Inſtruction of my* Scholars, *in the Year* 1652. *I committed them to the Preſs, under the name of* An Introduction to Merchants-Accompts, *they were again re-printed in the Year* 166[illegible] *without Alteration, and in* 1666. *the Fire conſumed the greateſt part of the Impreſſion: The* Stationer *hath ſince often urged me to alter and enlarge the ſame for another* Edition, *preſuming that I that have been much and lately concerned in great and publick* Accompts, *might alter the ſame to good advantage, and perchance, others may be of the ſame mind; but I concurr not, finding that my ſaid long experience, hath not at all advanced my Knowledge in good Methods of* Accompts, *though I confeſs I underſtand the nature and Intrigues of bad ones much better than I did. Whereupon I have conſented, and adviſed the* Stationer *to re-print the ſame, with the Addition of two more* Accompts *than were formerly extant, and was the more willing to do it at this time, for two Reaſons: The firſt is,*

1. *That I might have an opportunity of returning my moſt humble and hearty Thanks (which I hereby do) to the Right Honourable* ANTHONY *Earl of* Shaftsbury, *Lord Preſident of His Majeſties Council for Trade, and Plantations; who upon the Information of the moſt worthy Sir* Robert Murray *deceaſed, that Accomptants might be preſumed to underſtand the general affairs of Trade, and what were the cauſes, and what might be the remedies of the decay thereof, and*

*in Particular, that my self had drawn up some Papers and Proposals about the same, which were presented to his Lordship; they were not only kindly received, but his Lordships favour promised, and his endeavour used to promote me to a Clerkship in His Majesties former Council of Trade, which at the Motion of Sir* Robert Murray, *had its event in His Majesties late Council of Plantations, and wherein his Lordships approbation was not wanting.*

*Moreover, during his Lordships* High Chancellorship, *his Lordship was pleased to nominate me in divers References concerning Suits depending in* Chancery, *about intricate Accompts, to assist in the Stating thereof; which hath not been without some Emolument to my self, and to the shortning of the Charge of the parties concerned. And here I must not omit to mention (to his Lordships great renown) that it fell to my* Province, *to transcribe a Schedule of about* 80 *Sheets of Paper, intended, and I believe principally (if not wholly) composed, by his Lordship, for the regulation of* Chancery *affairs, the speedy dispatch and Abridgement of the charge of Suits there depending; all which to pretermit, were to wear the badge of Ingratitude, and to veyl the well know worth of the said most sagacious and Honourable Peer.*

2. *That I might take the opportunity of acquainting those who are, or may be concerned, That I spend part of my time in Stating* Merchants-Accompts, Ship-Accompts, *or any Controversal Intricate* Accompts, *and in computing of* Interest, *the Valuation or forbearance of* Leases, Mortgages, *and* Annuities; *and am to be heard of at Mr.* Robert Horn's *the* Stationer, *at the entrance on the* Royal Exchange, *for whom this Book was Printed.*

*And now as to the ensuing Work, I have this to say, That when I first Composed it, I observed a want of such Questions, that might not tire out the patience of the* Reader *or* Student, *there being none but* Journals *and* Leidgers *of other Authors in Print, seeming to some like a Labyrinth of a more than sufficient length, and the which, when traced thorough, might possibly leave the Reader unskilful in these shorter Questions; some whereof have had their rise from real Affairs, which have happened much of the same kind. And now if the Reader be still unexperienced, and desirous to reap some benefit thereby, let me advise him to write out the* Journals *of some of these* Accompts, *omitting the Relative Numbers in the Margin, of the which see Section the seventh following, and are not to be made till the Parcel is entirely Posted, which that he may be enabled to do, he may use the ensuing Directions; but if this be thought too laborious, he may prick and examin over the said* Questions, *the* Accompt *it self gives Instruction for* Ballancing *the* Ballance *of each* Accompt, *being entred out of the* Leidger *at the end of the* Journal *parcels.*

*Divers Accomptants have made the business of* Simple *and* Compound Interest *and* Annuities, *the subject of their Discourses: And I think it not improper to tell the Reader, that in* 1664. *I published a Paper, consisting of a quarter of a Sheet, and fitted for a* Letter-case, *Intituled,* The Doctrin of Decimal Arithmetick, Simple Interest, *&c. as also of* Compound Interest and Annuities, *generally performed for any time of Payment or Rate of* Interest, *by help of any particular Table of the forbearance of one pound Principal.*

*The which having been censured by some that understood it not, I think it not amiss, a little better to inform them, That the Table therein used, is a Table of*

Com-

Compound Interest, *at* 6 per Centum per Annum, *for some Dayes, as well as (it is usual) for some Years, the which to the said, or any other* Ratio, *may be raised by several Methods, without any Extraction of* Roots, *or aid of* Logarithms, *yea any* Logarithm *in the* Canon *may be easily computed thereby, and the converse; also any Number of mean* Proportionals *found between two Extreams given.*

*The which Table and Precepts, removing the necessity of using a large Table of* Logarithms, *or of those multitudes of Tables, fitted for the several kinds of* Annuity Problems, *at several Rates of* Interest, *and several terms of Payment, having been of constant and singular use to my self, and believing it will be of no less to others, I intend, (God Willing) to reprint, to be fitted as before, to be a* Vade-mecum *in a Letter-case, though with a larger Table, (which will remove some Operations hitherto necessary, to supply the want thereof) and besides an Explication thereof apart, illustrated with variety of Examples: And hope also hereafter to have some time to alter, amend, and re-print other Treatises of my own, As my Book of* Quadrants and Dyalling, *but most especially my Treatise of* Navigation, *Intituled,* The Mariners Plain Scale new plained; *the rather, in regard His present Majesty, to His Immortal Praise, hath been pleased to settle a Maintainance for* 40 Hospital *Boys, and for a* Learned Lecturer *to teach them* Navigation; *on the Advancement whereof, the Splendor of the Government and the Trade and Safety of this Nation doth so much depend, that any that love their Country cannot but be zealous for, as particularly is*

Thy Friend and Well-wisher,

*JOHN COLLINS.*

# DIRECTIONS
## TO
## Poſt or Tranſport the *JOURNAL* into the *LEIDGER*.

### I. *For the words of expreſſion.*

1. WHere you have many Debitors and one Creditor, proceed in order as they come, but where you have one Debitor and many Creditors, it is beſt (in my opinion) to Poſt all the Creditors firſt, and the Debitor laſt; in regard by this means, the figures of reference are firſt entred in the Journal.

2. Immediately after the word To, which is always uſed on the Debitor ſide, muſt follow the name of that Account that is diſcharged; the word By, is always uſed on the Creditor ſide, and after it follows the name of the Account that is charged.

3. All Accounts of Wares, Voyages, Commodities, ought to be Poſted at large in all the particulars, with a Column ruled in the middle therein, to expreſs the Number, Weight, or Meaſure of the Commodity, by help whereof the number and quality of the Goods unſold, may be known.

4. Upon the Account of Wares, it is beſt to expreſs the Weight and Price, and on the Buyer or Sellers Account the time and manner of payment, if room permit: And here Note, That it is unuſual to rule above one line in a parcel in the Leidger, and now though Wares or Commodities are Poſted at large, yet there is no ſuch neceſſity, that other Accounts be the like.

### II. *For the manner.*

5. Diſcover by the Alphabet where that Account ſtands in the Leidger, you are to charge, or if the Account be not yet entred, frame an Account in a ſpare room, entring the Title in a fair *Italian* hand, and in the Kalender, the Folio where that Account ſtands; then in the outwardmoſt verge enter the Year, and in the firſt ruled ſpace, the Page of the Journal where that parcel ſtands, in the next the Month, afterwards the day, then the words of the parcel, and in the next ruled Column the Page of the Leidger where that parcel ſtands Creditor, or if many Creditors, before the Column figures expreſſing where thoſe Accounts ſtand; and finally the ſum ſo charged, thus is the Debitor parcel entred; the like in ſeveral Accounts for many Debitors, when you have but one Creditor.

6. Turn to the Folio in the Leidger, where that parcel is to be diſcharged or made Creditor, and there entring as before the Year, Page of the Journal, Month, Day, Words of the parcel, Page or Pages of the Leidger where entred Debitor, and finally the ſum; thus is the Creditor parcel entirely entred, the like for many Creditor parcels in ſeveral Accounts, when you have but one Debitor.

Dr.

7. Laſtly, in the Journal draw a line between the terms Cr. above the ſaid Line enter the Page of the Leidger, where that or thoſe parcels ſtand charged or made Debitor, and under the Line, the Page or Pages where the ſaid parcel or parcels are diſcharged or made Creditor; Obſerving by the way that every parcel is charged and diſcharged for the ſame ſum, either in groſs, or at length.



For

*For the better explanation whereof, I suppose I were to Post these parcels.*

The 2d *January*, (1651.)

| Journal Page (3.) | | | *Sterling* | l. | s. | d. |
|---|---|---|---|---|---|---|
| 4 | Dr | *John Speed* for the Sum of jC[l] and is for so much owing by him due the Seventh of *April* following, as *per* his Obligation | l. s. d. 100 00 00 | | | |
| 6 | Dr | *Thomas Jenkins* owing by him due the Seventh of *June* following | 50 00 00 | | | |
| 7 | Dr | *Thomas Brooker* owing by him due the Seventh *May* | 40 00 00 | | | |
| 9 | Dr | *William Law* owing by him due the Seventh *July* | 110 00 00 | | | |
| 5 | Cr | Stock for the particulars as above | 300 00 00 | 300 | 00 | 00 |

Again suppose the seventh day following, you have compounded to rebate at 8 *per Centum* simple interest, being to receive the Money present, and are to Post the Parcels of Rebate, which suppose to stand on the other side in the fourth Page of the *Journal*, and then finding by the Alphabet or Kalender, that these *Leidger* Accounts stand in such Folio's as are here expressed, *viz.* in Folio 4, 6, 7, 9, 5. these Mens Accounts must be Posted as is here shewed; but in the Account of Stock, the Debitor, or Creditor Parcel, or both, may be Posted brief or long, as you best approve.

The 7th *January*, (1651.)

| | | | | | | |
|---|---|---|---|---|---|---|
| 5 | Dr | Stock for the Sum of *viij*[l] *xvj*[l] *ix*[s] and is for several sums allowed the Creditors following in Rebate, the rest payable, *Contanti*. | | | | |
| 4 | Cr | *John Speed* for the Sum of *j*[l] *xix*[s] *ij*[d] and is for three Months rebate of jC[l] allowed him being not due till the seventh of *April*, and is now payable at demand | 1 19 02 | | | |
| 6 | Cr | *Thomas Jenkins* for five Months rebate of *L*[l]. | 1 12 03 | | | |
| 7 | Cr | *Thomas Brooker*, for four Months rebate of *xL*[l] | 1 00 09 | | | |
| 9 | Cr | *William Law* for six Months rebate of *jCx*[l]. | 4 04 07 | | | |
| | | | 8 16 09 | 08 | 16 | 09 |

*This form of ruling a* Leidger *(esteem the best, because the same points direct for Ruling both sides, and you may begin at which end you please of a Book so Ruled; but because this form takes up much room, and the Columns relating to the Page of the* Journal, *are thought superfluous (especially in these small Accounts) and the day of the Month expressed in the* Leidger *is a sufficient Directory to find the Page of the* Journal, *therefore in such cases, the form of ruling used in the second, third, and fourth Questions, is very approveable.*

| Years of the Lord. | Pag. of the Journal. | Months of the Year. | Dayes of the Month. | | Pag. of the Leidger where Creditor. | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| Fol. (4) 1651. | 3 | of the Leidger January | 2 | *John Speed* Debitor. To Stock owing by him due the 7th *April* | 5 | 100 | 00 | 00 |
| (6) 1651. | 3 | January | 2 | *Thomas Jenkins* Dr. To Stock owing by him due the 7th of *June* following | 5 | 50 | 00 | 00 |
| (7) 1651. | 3 | January | 2 | *Thomas Brooker* Dr. To Stock owing by him due the 7th *May* next | 5 | 40 | 00 | 00 |
| (9) 1651. | 3 | January | 2 | *William Law* Dr. To Stock owing by him due the 7th of *July* next | 5 | 110 | 00 | 00 |
| (5) 1651. | 4 | January | 7 | Stock (posted brief) Dr. To *John Speed*, *&c.* allowed on rebate, as in Cr. *Fol.* 4, 6, 7, 9, | — | 08 | 16 | 09 |
| (5) 1651. | 4 | January | 7 | Stock (otherwise at large) Dr. To *John Speed* for three Months rebate of *jC*$^{l}$ allowed him | 4 | 01 | 19 | 01 |
| — | — | Ditto | — | To *Thomas Jenkins* for 5 Months rebate of *L*$^{l}$. | 6 | 01 | 12 | 03 |
| — | — | — | — | To *Thomas Brooker* for 4 Months rebate of *xL*$^{l}$ | 7 | 01 | 00 | 09 |
| | | | | To *William Law* for six Months rebate of *jC x*$^{l}$ | 9 | 04 | 04 | 07 |

| Year. | Pag. Journal. | Months. | Dayes. | | Pag. of the Leidger where Debitor. | l. | s. | d. | (4) |
|---|---|---|---|---|---|---|---|---|---|
| 1651. | 4 | January | 7 | *Per contra* *John Speed* Creditor<br>By Stock for Three Months rebate of *jC*l | 5 | 1 | 19 | 02 | |
| 1651. | 4 | January | 7 | *Thomas Jenkins per contra* Cr.<br>By Stock for Five Months rebate of *L*l | 5 | 1 | 12 | 03 | (6) |
| 1651. | 4 | January | 7 | *Thomas Brooker* Cr.<br>By Stock for Four Months rebate of *xL*l | 5 | 1 | 00 | 09 | (7) |
| 1651. | 4 | January | 7 | *Per contra* Cr.<br>By Stock for Six Months rebate of *jCx*l | 5 | 4 | 04 | 07 | (9) |
| 1651. | 3 | January | 2 | Stock *per contra* Cr.<br>By *John Speed, &c.* owing as in their Accounts in Dr. *Fol.* 4, 6, 7, | 9 | 300 | 00 | 00 | (5) |
| 1651. | 3 | January | 2 | Stock at large Cr.<br>By *John Speed* owing by him due the 7th *April* | 4 | 100 | 00 | 00 | (5) |
| — | — | Ditto | — | By *Thomas Jenkins* owing by him due the 7th *June* | 6 | 50 | 00 | 00 | |
| — | — | | — | By *Thomas Brooker* owing by him due the 7th *May* | 7 | 40 | 00 | 00 | |
| — | — | | — | By *William Law* owing by him due the 7th *July* | 9 | 110 | 00 | 00 | |

## A Waſt Queſtion to enter Beginners.

The firſt Queſtion following is otherwiſe ſtated in the ſecond Queſtion of this Introduction, where it is ſuppoſed that *Joſeph Berkenhead* a Merchants Apprentice, taketh up and ſelleth part of theſe Goods, by his Maſters order, who in the mean while is abſent in the Country, at whoſe return he delivereth in the Account there ſtated, being there done without Journal parcells, or an Account of Caſh.

### The QUESTION.

*A Merchant receiveth for his own Account out of the Ship* Jonas *ſeveral Goods, namely, 92 Butts of* Province *Oyl, 16 Searns of* Venice *Soap, and 5 Hogsheads of Capers, which come conſigned to him from his Factors abroad.*

The twenty eighth of *March*, (1652.)

*March* 28 *Inprimis*, he taketh up of *James wells* Salter the ſum of *jC*[l] impreſt in part or in hand of eight Tun of Oyl more or leſs bargained for, and ſold the ſaid *James wells*, the Money being to clear the Cuſtom and Charges of the ſaid Oyls and other Goods — 100 00 0

*Ditto.*

*Item*, he diſburſeth in Cuſtom and Charges of Goods, the ſum of *xCj jx*[s] *iiij*[d] as follows.

| | l. | s. | d. |
|---|---|---|---|
| 92 Butts of Oyl whereof two conſumed in Leakage and Fillage in the Ships Hould, and 9 paſs Cuſtom-free for the allowance of Leakage, and 5 *per Centum*, the reſt being 81 contented by weight of part allowing 18 *per Centum* tare, and $7\frac{1}{2}$[l] to a Gallon containing $43\frac{1}{4}$ Tun rated at 32[l] a Tun at 5 *per Centum* of *Ditto* value is | 69 | 04 | 00 |
| More diſburſed in Lighterage, Cranage, Carmen, Porters, Wharf, and Cooperage, as *per* particulars | 11 | 17 | 00 |
| 16 Searns of *Venice* Soap weighing at the Cuſtom-houſe (tare of 9 double Searns at 28[l] a Searn; of the ſingle at 14[l] a Searn, and the allowance of 5 *per Centum* abated) 36C neat rated at 3[l] *per Centum* | 5 | 08 | 00 |
| More paid Charges, Cranage, Lighterage, Porters, *&c.* | 2 | 05 | 04 |
| 5 Hogsheads of Capers, weighing groſs 19C 3q[rs] 14[l] abating $\frac{1}{3}$ of the whole weight for tare, and the allowance of 5 *per Centum* reſts neat 13C 1q[r] is ſuttle 1484[l] rated at 6[d] a pound at 5 *per Centum* of *Ditto* value is | 01 | 17 | 00 |
| More diſburſed in Charges, Cooperage, *&c.* | 00 | 18 | 00 |
| | 91 | 09 | 04 | 91 | 09 | 0 |

*Ditto* the Twenty ninth.

29 By Bills of Lading, as likewiſe *per* a note received from the Purſer of the ſaid Ship, the ſaid Goods are to pay Freight Oyls 46 Tun at 4[l] a Tun — 184 00 00

| | | | | | | |
|---|---|---|---|---|---|---|
| 5 Hogsheads of Capers making 1 Tunn at *ditto* rate is | | | 4 | 00 | 00 | |
| 16 Searns of Soap containing two Tun at 5[l] *per* Tun | | | 10 | 00 | 00 | |
| | | | 198 | 00 | 00 | 198 00 0 |

The Thirtieth *Ditto*.

30 Sold *James Salter* 16 Butts of Oyl all filled up containing as *per* Gage 8 Tun 123 Gallons at 236 Gallons a Tun ſold him at *xxxv*[l] a Tun, whereof he hath cleared the Excile, and produceth *ijC xCviij*[l] the odd Money *iij*[l] *jx*[s] being abated — 298 00

Whereof he payeth *jC*[l] in hand, and *xCviij*[l] more by aſſignation to the Captain of the Ship *Jonas* in part of his Freight.

| | | | l. | s. | d. | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| | *April* the third, 1652. | | | | | | | |
| April 3 | Sold to *James Blisset* for ready Money two Candy Barrels of Oyl containing 34 Gallons, drawn out of a deficient Butt, at *iiij. x^s. per* Barrel | | 05 | 00 | 00 | | | |
| | More sold him for ready Money 7 single Searns of *Venetia* white Soap, weight gross 17 *C.* 2q^rs. 24^l. tare, 14^l. *per* Searn, rests neat, 16*C.* 3q^rs. 24^l. at *ij^s. viij^d. per Centum* | | 40 | 14 | 03 | | | |
| | | | 45 | 14 | 03 | 45 | 14 | 03 |
| | **The fifth *Ditto.*** | | | | | | | |
| 5 | Sold to *James Blisset* 9 double Searns of *Venetia* white Soap weighing as followeth. | | | | | | | |
| | C. qrs. l. | C. qrs. l. | | | | | | |
| | 1 — 2 — 2 — 17 | 7 — 02 — 02 — 27 | | | | | | |
| | 2 — 2 — 2 — 18 | 8 — 02 — 02 — 16 | | | | | | |
| | 3 — 2 — 2 — 19 | 9 — 02 — 02 — 10 | | | | | | |
| | 4 — 2 — 2 — 20 brought hither | 16 — 00 — 05 | | | | | | |
| | 5 — 2 — 2 — 22 | 24 — 00 — 02 | | | | | | |
| | 6 — 2 — 2 — 10 | 01 — 03 — 20 Abated for tare at 24^l. a Searn. | | | | | | |
| | 18 — 00 — 05 netto | 22 — 00 — 10 Sold him at 2^l. x^s. | | | | | | |
| | the *C.* weight, abating the odd 5^d. rests *Lvl. iiij^s.* | | | | | 55 | 04 | 00 |
| | Whereof he payeth *vl. ivs.* in hand, the rest to stand out 3 Months. | | | | | | | |
| | ***Ditto* the eleventh.** | | | | | | | |
| 11 | Sold to *John Speed* and Partners 50 Butts of Oyl q^t as *per* Gage 6300 Gallons all filled up, and makes 26 Tun, 164 Gallons at *xxxvj^l.* a Tun is *ixC. Lxxxvij^l. xiiij^s. iij^d.* whereof they pay *Lxxxvij^l. xiiij^s. iij^d.* in hand, the rest payable at 3 and 3 Months, as *per* two Bills, or joynt Obligations under their hands, the one for *iiijC. L^l.* payable the eleventh of *July*; the other for as much payable the eleventh of *October* following, or upon discount at simple Interest of 8 *per Centum* to pay at demand, Broker of this bargain *Elias Baker* | | | | | 987 | 14 | 03 |
| | ***Ditto* the twelfth.** | | | | | | | |
| 12 | Paid Gauging of 90 Butts of Oyl (at 6^d. a Butt) with Gooperage, Cellerage, Leaking pans and Brokerage of 50 Butts sold *John Speed*, and partners at 1½^d. in the pound value as *per* particulars too large here to insert *xxv^l. viij^s.* | | | | | 25 | 08 | 00 |
| | **The twentieth *Ditto.*** | | | | | | | |
| 20 | Sold to *James Blisset* Merchant and Salter of *London* 20 Butts of Oyl q^t as *per* Gage 10 Tun 150 Gallons with 4 empty Butts consumed in the Cellar in Leakage and Fillage, only a small remnant in one of them allowed him for Fillage, (all into the bargain) sold him at *xxxviij^l.* a Tun, produceth, abating *ijl. ij^s.* odd Money *iiijC. iij^l.* | | | | | 404 | 00 | 00 |
| | Wherefore he payeth *iiij^l.* in hand, the rest payable as *per* two Obligations, the one for *ijCl.* due the 20 *June* next, the other for as much due the 6 *September* following, or upon discount at 8 *per Centum* simple Interest, to pay at demand. | | | | | | | |
| | Arm the account upon this supposition, that the accounts of the costs of these Goods abroad are not as yet come home. | | | | | | | |

# The Journal.

*Journal* parcels to the former *Waſt-Queſtion*.

The xxviij^th *March*, (1652.)

| | | | l. | s. | d. | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| 1 | Dr | Caſh or Money — for the ſum of *jC*^l. and is for ſo much received of *James Wells* Salter him impreſt or in hand, in part of a bargain of Oyl ſold him, and the rate agreed for, and is — | | | | 100 | 00 | 00 |
| 1 | Cr | | | | | | | |

*Ditto.*

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1 | Dr | *Provence* Oyls for the ſum of *Lxxxj*^l. *j*^s. and is for ſo much diſburſed in Cuſtom and Charges, namely, | | | | | | |
| | | Paid cuſtom of 90 Butts of Oyl containing 43¼ Tuns, all allowances abated at *j*^l. *xij*^s. *per* Tun, is — | 69 | 04 | 00 | | | |
| | | More diſburſed in Lighterage, Cranage, Carmen, Porters, Wharf and Cooperage, as *per* particulars — | 11 | 17 | 00 | | | |
| | | | 81 | 01 | 00 | 81 | 01 | 00 |
| 1 | Dr | *Venice* Soap for the ſum of *vij*^l. *xiij*^s. *iiij*^d. and is for ſo much paid Cuſtom and Charges of 16 Searns | | | | 07 | 13 | 04 |
| 2 | Dr | Capers for the ſum of *ij*^l. *xv*^s. and is for ſo much paid out in cuſtom and charges of 5 hogs-heads, as *per Waſt-book* | | | | 02 | 15 | 00 |
| 1 | Cr | Caſh for the particulars paid out as above | | | | 91 | 09 | 04 |

The xxix^th *Ditto.*

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1 | Dr | *Provence* Oyls for the ſum of *jC. Lxxxiiij*^l. and is for Freight of 46 Tun as *per* Bill of Lading, at *iiij*^l. a Tun | | | | 184 | 00 | 00 |
| 2 | Dr | Capers for *iiij*^l. and is for Freight of 5 h^d h^ds laden for a Tun at *Ditto* rate | | | | 04 | 00 | 00 |
| 1 | Dr | *Venice* Soap for the ſum of *x*^l. and is for Freight of 16 Searns laden home for 2 Tun at *v*^l. *per* Tun | | | | 10 | 00 | 00 |
| 2 | Cr | Ship *Jonas* (or owners of *Ditto* Ship) for the ſum of *jC. xCviij*^l. and is for the particulars of Freight due as above | | | | 198 | 00 | 00 |

The xxx^th of *March.*

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1 | Dr | *James Wells* for the ſum of *ijC. xCviij*^l. and is for 16 Butts containing as *per* Gage 8 Tun, 123 Gallons, at 236 Gallons a Tun ſold him at *xxxv*^l. a Tun, he having cleared the exciſe, and produceth *iiij*^s. *ix*^d. more which is abated | | | | | | |
| 1 | Cr | *Provence* Oyls | | | | 298 | 00 | 00 |

*Ditto.*

| | | | l. | s. | d. | | | |
|---|---|---|---|---|---|---|---|---|
| 1 | Dr | Caſh for the ſum of *jC*^l. and is for ſo much received from *Jam. Wells* in part of 16 Butts of Oyl this day ſold him | 100 | 00 | 00 | | | |
| 2 | Dr | Ship *Jonas* for the ſum of *xCviij*^l. and is for ſo much paid the Captain of the ſaid Ship in part of his Freight by *James Wells* Salter *per* aſſignation | 98 | 00 | 00 | | | |
| 1 | Cr | *James Wells* for the ſum of *jC. xCviij*^l. and is for ſo much paid in, and made good by him in full of 16 Butts of Oyl ſold him as above | 198 | 00 | 00 | 198 | 00 | 00 |

| | | | l. | s. | d. | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| | | *April* the third, 1652. | | | | | | |
| 1 | Dr | Cash for the sum of *xlvl.* *xiiij*s. *iij*d. and is for so much received of *James Blisset* for goods sold him, as follows. | | | | | | |
| 1 | Cr | *Provence* Oyls for *vl.* and is for 2 Candy Barrels drawn out of a deficient Butt sold him at 50s. *per* Barrel | 05 | 00 | 00 | | | |
| 1 | Cr | *Venice* Soap for the sum of *xlvl.* *xivs.* *iij*d. and is for 7 single Searns sold him weight gross 17 C. 2qrs. 24l. tare 12l *per* Searn, rests neat 16C. 3q. 24l. at *ijl.* *viijs.* *per* Ct. | 40 | 14 | 03 | | | |
| | | | 45 | 14 | 03 | 45 | 14 | 03 |
| | | The fifth *Ditto.* | | | | | | |
| 2 | Dr | *James Blisset* for the sum of *Lvl.* *ivs.* and is for 9 double Searns sold him | | | | | | |
| 1 | Cr | *Venice* Soap weighing neat as *per* Wast-Book 22C. 0qrs. 10l. at *ijl.* *xs.* *per Centum*, abating *vd.* rests as above | | | | 55 | 04 | 00 |
| | | *Ditto.* | | | | | | |
| 1 | Dr | Cash for the sum of *vl.* *ivs.* and is for so much received from | | | | | | |
| 2 | Cr | *James Blisset* him in part of 9 Searns of Soap sold him, the rest as *per* agreement, being to stand out three Months | | | | 05 | 04 | 00 |
| | | The eleventh *Ditto.* | | | | | | |
| 2 | Dr | *John Speed* and partners for the sum of *ixC. Lxxxvijl.* *xivs.* *iij*d. and | | | | | | |
| 1 | Cr | *Provence* Oyl is for 50 Butts, containing as *per* Gage, 6300 Gallons all filled up, and makes 26 Tun 164 Gallons, at *xxxvijl.* a Tun, is | | | | 987 | 14 | 03 |
| | | To pay *Lxxxvijl.* *xivs.* *iij*d. in hand, and the rest at 3 and 3 Months, as *per* two bills or joynt obligations under their hands, the one for *ivCl.* payable the eleventh of *July*, the other for as much payable the eleventh of *October* following, or upon discount at 8 *per Centum* simple interest to pay at demand, Broker of this sale, *Elias Baker.* | | | | | | |
| | | *Ditto.* | | | | | | |
| 1 | Dr | Cash for the sum of *Lxxxvijl.* *xivs.* *iij*d. and is for | | | | | | |
| 2 | Cr | *John Speed* and partners so much received from them in part of 50 Butts of Oyl this day sold them | | | | 87 | 14 | 03 |
| | | The twelfth *Ditto.* | | | | | | |
| 1 | Dr | *Provence* Oyls for the sum of *xxvl.* *viijs.* and is for so much paid Gau- | | | | | | |
| 1 | Cr | Cash ging of 90 Butts with Cooperage, Cellarige, Leaking-pans, and Brokerage of 50 Butts sold yesterday, and is | | | | 25 | 08 | 00 |
| | | The twentieth *Ditto.* | | | | | | |
| 2 | Dr | *James Blisset* for the sum of *ivC. iiijl.* and is for 20 Butts qr as *per* | | | | | | |
| 1 | Cr | Oyls of *Provence* Gage 10 Tun 150 Gallons (with 4 empty Butts consumed in the Cellar in Leakage and Fillage, only a small remnant in one of them allowed him for Fillage, all into the Bargain) sold him at *xxxviijl.* a Tun, abating *iijs.* *ijd.* odd Money rests as above | | | | 404 | 00 | 00 |
| | | *Ditto.* | | | | | | |
| 1 | Dr | Cash for the sum of *ivl.* and is for so much received from | | | | | | |
| 2 | Cr | *James Blisset* him in part of the Oyls sold as above | | | | 04 | 00 | 00 |
| | | The rest payable as *per* two obligations under his hand, the one for *ijCl.* due the twentieth of *June* next, the other for as much due the sixth of *September* following, or upon rebate at 8 *per Centum*, simple Interest to pay at demand. | | | | | | |

*The Ballance follows.*

## The Ballance.

To Ballance the former Accompt Poſt

| | | | | | | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| Dr | Ballance for the ſum of *jM. vC. Lxxxij*$^{l}$. *x*$^{s}$. *ij*$^{d}$. | *l.* | *s.* | *d.* | | | | |
| Cr | Caſh for the Ballance of that accompt ſtill rem. in Cheſt. | 225 | 15 | 02 | | | | |
| Cr | Capers of *Tholoun* for the Ballance disburſed in Charges — | 06 | 15 | 00 | | | | |
| Cr | *James Bliſſet* for the Ballance ſtill owing by him —— | 450 | 00 | 00 | | | | |
| Cr | *J. Speed* and Partners for the Ballance ſtill owing by them | 900 | 00 | 00 | | | | |
| | | 1582 | 10 | 02 | | 1582 | 10 | 02 |
| Dr | *Provence* Oyls for the neat proceed of 90 Butts —— | 1404 | 05 | 03 | | | | |
| Dr | *Venetia* Soap for the neat proceed of 16 Searns —— | 78 | 04 | 11 | | | | |
| Dr | Ship *Jonas* ſtill due to the ſaid Ship for Freight —— | 100 | 00 | 00 | | | | |
| Cr | Ballance for the particulars above due to the Merchant for the Produce of Goods ſold, and owing by him for Freight —— | 1582 | 10 | 02 | | 1852 | 10 | 02 |

## Leidger.

*Caſh* or *Mony* Dr.

| | | | | | | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| 1652 | 1 | *March* | 28 | To *James Wells* Salter borrowed upon a bargain of Oyl ſold | 1 | 100 | 00 | 00 |
| — | | *Ditto* | 30 | To the ſaid received from him the complement of *Ditto* Bargain —— | — | 100 | 00 | 00 |
| | 2 | *April* | 03 | To *Provence* Oyls received of *James Bliſſet* for two Barrels ſold him —— | — | 05 | 00 | 00 |
| — | | *Ditto* | — | To *Venetia* Soap received of *Ditto* for ſeven Searns ſold him | — | 40 | 14 | 03 |
| — | | *Ditto* | 05 | To *James Bliſſet* received in part of nine Searns of Soap ſold | 2 | 05 | 04 | 00 |
| — | | *Ditto* | 11 | To *J. Speed* and Partners received in part of Oyls ſold them | — | 87 | 14 | 03 |
| | 2 | *Ditto* | 20 | To *James Bliſſet* received in part of Oyls ſold him —— | — | 04 | 00 | 00 |
| | | | | | | 342 | 12 | 06 |

*James Wells* Salter of *London* Dr.

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1652 | 1 | *March* | 30 | To *Provence* Oyls for 16 Butts ſold him producing —— | 1 | 298 | 00 | 00 |

*Provence* Oyls Dr.

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1652 | 1 | *March* | 28 | To Caſh paid Cuſtom and Charges of 90 Butts —— | 1 | 81 | 01 | 00 |
| — | | *Ditto* | 29 | To Ship *Jonas* for Freight of forty ſix Tun, at *iv*$^{l}$. a Tun — | 2 | 184 | 00 | 00 |
| | 2 | *April* | 12 | To Caſh paid Gauging, Cooperage, Cellarige, Brokerage, and Leaking pans —— | 1 | 25 | 08 | 00 |
| | | | R. | To Ballance for the neat proceed born to that account folio | 2 | 1404 | 05 | 03 |
| | | | | | | 1694 | 14 | 03 |

Soap of *Venetia* Dr.

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1652 | 1 | *March* | 28 | To Mony paid Cuſtom and Charges of 16 Searns —— | 1 | 07 | 13 | 04 |
| — | | *Ditto* | 29 | To ſhip *Jonas* for Freight laden for 2 Tun, at 5 *l. per* Tun — | 2 | 10 | 00 | 00 |
| | | | R. | To Ballance for the neat proceed carried thither —— | — | 78 | 04 | 11 |
| | | | | | | 95 | 18 | 03 |



## Leidger.

*Cash* Cr.

| | | | | | | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| 1652 | 1 | *March* | 28 | By *Provence* Oyles, paid Custom and Charges of 90 Buts | | 1 | 81 | 01 | 00 |
| — | | *Ditto* | — | By Soap of *Venetia*, paid custom and charges of 16 Searns | | — | 07 | 13 | 04 |
| — | | ——— | — | By Capers, paid Custom and Charges, of 5 h' h' | | 2 | 02 | 15 | 00 |
| | 2 | *April* | 11 | By *Provence* Oyls, paid Gauging, Cellarige, Cooperage, *&c.* | | 1 | 25 | 08 | 00 |
| | | R. | | By Ballance born to Folio | | 2 | 225 | 15 | 02 |
| | | | | | | | 342 | 12 | 06 |

*James Wells* Cr.

| | | | | | | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| 1652 | 1 | *March* | 28 | By Cash recieved impreſt for a bargain of Oyl sold him | | 1 | 100 | 00 | 00 |
| — | | *Ditto* | 30 | By the said received from him in full of Oyls sold | | — | 100 | 00 | 00 |
| | | | | By ship *Tames* payable by him to the Capt. in part of freight | | 2 | 98 | 00 | 00 |
| | | | | | | | 298 | 00 | 00 |

*Provence* Oyls Cr.

| | | | | | | | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|---|
| 1652 | 1 | *March* | 30 | By *James Wells* Salter, for | 16 | Buts sold him for the value of | 1 | 298 | 00 | 00 |
| — | 2 | *April* | 03 | By Cash received for two | | Candy barrels sold *Jam. Bliſſet* | — | 05 | 00 | 00 |
| | | *Ditto* | 11 | By *J. Speed* & partners for | 50 | Butts sold them to pay as *per* | | | | |
| | | | 20 | Journal | | | 2 | 987 | 14 | 03 |
| | | *Ditto* | | By *James Bliſſet* for -- | 20 | Butts sold him | — | 404 | 00 | 00 |
| | | | | | 4 | Butts consumed in | | | | |
| | | | | Leakage and fillage. | 90 | Butts | | 1694 | 14 | 03 |

Soap of *Venetia.* Cr.

| | | | | | | | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|---|
| 1652 | 2 | *April* | 03 | By Cash received for | 7 | Searns sold *James Bliſſet* | 1 | 40 | 14 | 03 |
| — | | *Ditto* | 05 | By *James Bliſſet* for | 9 | Searns sold him to pay as *per* Jour. | 2 | 55 | 04 | 00 |
| | | | | | 16 | Searns sold for | | 95 | 18 | 03 |

| | | | | | | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| | | | | Capers of *Tholoon.* Dr. | | | | |
| 1652 | 1 | *March* | 28 | To Caſh paid Cuſtom and Charges | 1 | 02 | 15 | 00 |
| | — | *Ditto* | 29 | To Ship *Jonas* for Fraight laden for 1 Tun | 2 | 04 | 00 | 00 |
| | | | | | | 06 | 15 | 00 |
| | | | | Ship *Jonas* Dr. | | | | |
| 1652 | 1 | *March* | 30 | To *Ja. Wells* Salter, paid the Capt. by *ditto* in part of freight | 1 | 098 | 00 | 00 |
| | | | R | To Ballance due to the ſaid Ship born to Folio | 2 | 100 | 00 | 00 |
| | | | | | | 198 | 00 | 00 |
| | | | | *James Bliſſet* Dr. | | | | |
| 1652 | 2 | *April* | 05 | To *Venice* Soap for 9 Searns ſold him upon 3 Months time | 1 | 055 | 04 | 00 |
| | — | *Ditto* | 20 | To *Provence* Oyls for 20 Buts ſold him to pay as *per* Journal | — | 404 | 00 | 00 |
| | | | | | | 459 | 04 | 00 |
| | | | | *John Speed* and Partners Dr. | | | | |
| 1652 | 2 | *April* | 11 | To *Provence* Oyls for 50 Butts ſold them to pay as *per* Journal | 1 | 987 | 14 | 03 |
| | | | | Ballance of theſe Accompts. Dr. | | | | |
| | | | R | To Caſh for the Ballance in Cheſt brought hither | 1 | 225 | 15 | 02 |
| | | | R | To Capers of *Tholoon* owing by *ditto* commodity for charg. | 2 | 006 | 15 | 00 |
| | | | R | To *James Bliſſet* owing by him by conclude of his accompt | — | 450 | 00 | 00 |
| | | | R | To *John Speed* and Partners owing by them | — | 900 | 00 | 00 |
| | | | | | | 1582 | 10 | 02 |

| | | | | | | l. | S. | D. |
|---|---|---|---|---|---|---|---|---|
| | | | | *Per Contra.* Cr. | | | | |
| | | | R | By Ballance born to that account Folio | 2 | 06 | 15 | 00 |
| 1652 | 1 | *March* | 29 | Ship *Jonas* Cr. | | | | |
| | | *Ditto* | | By *Provence* Oyl for Freight of 46 Tun at 4l. *per* Tun | 1 | 184 | 00 | 00 |
| | | | | By *Venice* Soap for Freight of 2 Tun at 5l. *per* Tun | 1 | 10 | 00 | 00 |
| | | | | By Capers of *Tholoon* for Freight of 1 Tun | 2 | 04 | 00 | 00 |
| | | | | | | 198 | 00 | 00 |
| 1652 | 2 | *April* | 05 | *James Bliſſet* Cr. By Money received from him in part of Soap | 1 | 05 | 04 | 00 |
| — | | *Ditto* | 20 | By the ſaid received in part of Oyls ſold him | — | 04 | 00 | 00 |
| | | | R | By Ballance owing by him born to that account Folio | 2 | 450 | 00 | 00 |
| | | | | | | 459 | 04 | 00 |
| 1652 | 2 | *April* | 11 | *Per Contra.* Cr. By Caſh received in part of the Bargain of Oyl | 1 | 87 | 14 | 03 |
| | | | R | By Ballance owing by them payable at 2, 3 Months | 2 | 900 | 00 | 00 |
| | | | | | | 987 | 14 | 03 |
| | | | | Ballance *Per Contra.* Cr. | | | | |
| | | | R | By *Provence* Oyls for the neat proceed of 90 Butts | 1 | 1404 | 05 | 03 |
| | | | R | By *Venetia* Soap for the neat proceed of 16 Searns ſold off | — | 78 | 04 | 11 |
| | | | R | By Ship *Jonas* ſtill due to the ſaid Ship for Freight | 2 | 100 | 00 | 00 |
| | | | | | | 1582 | 10 | 02 |

The Creditor ſide of this account of Ballance ſhews that there is to be made good to the Merchant for the neat proceed of goods ſold, *jM. iiijC. Lxxxij*l. *x*s. *ij*d. and *jC*l. ſtill owing and payable by him for Freight, and now the Debitor ſide ſhews where this is to be had, namely, *ijC. xxv*l. *xv*s. *ij*d. in ready Money, and *jM. iiijC. L*l. in debts ſtanding out not yet received, and the reſt the Capers owe for charges on 5 h'h' being all yet unſold.

Ledger of the Introductory Section

Fo. Contra. Cr.

| | | | | | £ | s. | d. |
|---|---|---|---|---|---|---|---|
| | | K | By Balance poste to that account Folio | 2 | | 12 | 00 |

Fo. Contra. Cr.

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1787 | 5 | March | 11 | By Cash received in part of the Freight of Ship | 1 | | 17 | 00 |
| | | | | By Balance owing by this point to this account Folio | 2 | | 00 | 00 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | |

# THE SECOND
# QUESTION,
## BEING THE
# SOPRACARGO'S
## OR
# Merchant-Adventurers
# ACCOUNTS,
## STATED
## TWO SEVERAL WAYES.

| *Anno*, 1651. | *Copy of an Account received from* Abraham *Bateman* at *Yarmouth.* | l. | s. | d. |
|---|---|---|---|---|
| *Aug.* | White Summer Herrings full packed for account of Mr. *Charles Dethick* Merchant of *London.* Dr. | | | |
| 12 | To Cash paid for 17 last at *ix*l. *per* last bought of *Walter Smith* | 153 | 00 | 00 |
| | To the said paid for 9 last bought of *Hugh Corney* at *viij*l. *xvj*s. *per* last | 79 | 00 | 00 |
| | To the said disbursed in Boat-hire, Expences, Cooperage, and Petties | 01 | 03 | 00 |
| | To the said for my Provisions at 1½ *per Centum* | 03 | 09 | 06 |
| R | To Ballance changed into Dollars to carry in the Ship with me and makes at *iiij*s. *vj*d. a Dollar — ℔ 15 | 03 | 07 | 06 |
| | | 240 | 00 | 00 |

| *Sept.* | *Copy of an Account received from him at* Alicant *that came by way of* Valentia. | Livers | s. | Deniers. |
|---|---|---|---|---|
| | Lead 230 Piggs for *Charles Dethicks* Account Dr. | | | |
| 17 | To Ship *Jonas* made good for Freight of 160 Piggs here sold — ℔ | 60 | 00 | 00 |
| | To cash paid custom and sisa of the Lead here sold at 4½ *per Cent.* of the value ℔ | 82 | 01 | 02 |
| | To the said disbursed in petty Charges, Boat-hire, *&c.* — ℔ | 03 | 11 | 08 |
| | To the said for my Provisions at 1½ *per Centum* of the value sold — ℔ | 27 | 07 | 02 |
| R | To *Charles Dethick* his Account currant for the neat proceed — ℔ | 1651 | 00 | 00 |
| | | 1824 | 00 | 00 |

| | | | | |
|---|---|---|---|---|
| | Herrings \|26\| Last or 312 Barrels for the said Account Dr. | | | |
| | To Cash paid Freight of 18 Last at ℔ 5 *per* Last — ℔ | 90 | 00 | 00 |
| | To the said paid Custom *pro rato* of two hundred and sixteen Barrels sold — ℔ | 38 | 00 | 00 |
| | To the said for my Provisions of ℔ 946 at 1½ *per Centum* — ℔ | 14 | 03 | 09 |
| R | To Account currant for the neat proceed of 216 Barrels here sold — ℔ | 799 | 16 | 03 |
| | | 946 | 00 | 00 |

| | | | | |
|---|---|---|---|---|
| | Barrillia for Account of *Charles Dethick* Dr. | | | |
| | To Cash paid for 420 Searns weight 506 Cargo's netto at ℔ 4¼ *per* Cargo — ℔ | 2150 | 10 | 00 |
| | To the said paid Charges, Boat-hire, Labourers, and 140 Searns to double case some of the rest with Package and Weighing — ℔ | 15 | 05 | 03 |
| | To Cash paid Custom *pro rato* there established — ℔ | 96 | 06 | 00 |
| | To the said for my Provisions of ℔ 2150 -- 10 at 1½ *per Centum* — ℔ | 32 | 05 | 00 |
| | | 2294 | 06 | 03 |

| *Sept.* | Mr. *Charles Dethick* his Account currant Dr. | | | |
|---|---|---|---|---|
| R | To Barrillia for the first costs and charges of 420 Searns — ℔ | 2294 | 06 | 03 |
| R | To Ballance changed into Dollars to carry along in the Ship at several pieces and made — ℔ 189 — ℔ | 170 | 00 | 00 |
| | This Account sent home by way of *Valentia* — ℔ | 2464 | 06 | 03 |

| | | | | | |
|---|---|---|---|---|---|
| | Herrings *per contra* | Creditor. | l. | S. | D. |
| | By money for so much drawn or taken up here *per* Bill of Exchange | | 240 | 00 | 00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | Lead for the said Account | | Cr. | | S. | D. |
| By Money received for | 160 | piggs weight 152 Cargos at 24½ the | | | | |
| roove 10 rooves a Cargo | — | at Livers 12 *per* Cargo | a | 1824 | 00 | 00 |
| By Lead remaining | 70 | piggs carried in the Ship | | | | |
| | 230 | piggs | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| | Herrings for the said Account | | Cr. | | | |
| By Money received for | 112 | Barrels at a 4½ *per* Barrel | a | 504 | 00 | 00 |
| By the said received for | 104 | Barrels at a 4½ *per* Barrel | a | 442 | 00 | 00 |
| By | 96 | Barrels remaining unsold | | 946 | 00 | 00 |
| | 312 | | | | | |

| | | | | | |
|---|---|---|---|---|---|
| | Barrillia | Cr. | | | |
| R | Born to the Account currant the full costs and charges being | a | 2294 | 06 | 03 |

| | | | | | |
|---|---|---|---|---|---|
| | Mr. *Charles Dethick* his Account currant | Cr. | | | |
| R | By Ballance brought from *Yarmouth* ℔ 15 is | a | 13 | 10 | 00 |
| R | By Lead for the neat proceed of 160 piggs here sold | a | 1651 | 00 | 00 |
| R | By Herrings for the neat proceed of 216 Barrels here sold | a | 799 | 16 | 03 |
| | Here 12 Deniers makes 1 Sol and 20 Sols 1 Liver worth 5 shillings sterling | a | 2464 | 06 | 03 |

*Venetia* Lead 70 Piggs. Dr.

| | | | |
|---|---|---|---|
| | To Money paid Freight of 10 Tunn at 7 Piggs to the Tunn a £ 20 *per* Tunn | £ | 200 00 |
| | To the said paid Lighterage, Landing, Porters, Custom, Cottimo, Magazeen | £ | 119 07 |
| | To the said for my Provisions at 1½ *per Centum* | £ | 20 07 |
| R | To Account currant for the neat proceed of 40 Piggs here sold | £ | 1014 10 |
| | | £ | 1354 00 |

White Herrings 8 Last or 96 Barrels. Dr.

| | | | |
|---|---|---|---|
| | To Ship *Jonas* made good for Freight and Primage at £ 13 *per* Last | £ | 104 00 |
| | To mony paid custom, Cottimo, boathire, officers fees, warehouse, brokerage | £ | 56 00 |
| | To be deducted for a loss of 2 *per Centum* on the Bank Money to receive it out of Bank in Dollers | £ | 18 10 |
| | To be deducted for my Provisions of Sale at 1½ *per Centum* | £ | 13 09 |
| R | To Account currant for the neat proceed | £ | 729 19 |
| | | | 921 14 |

*Barrillia* 420 Searns Dr.

| | | | |
|---|---|---|---|
| | To Cash paid Freight at £ 1 *per* Searn | £ | 420 00 |
| | To the said paid Custom, Cottimo, Barcage, Lazaretto, Brokerage, *&c.* | £ | 466 08 |
| | To the said for my Provision at 1½ *per Centum* | £ | 84 07 |
| R | To Account currant for the neat proceed | £ | 4650 00 |
| | | | 5620 15 |

White Soap *Venetia.* Dr.

| | | | | | |
|---|---|---|---|---|---|
| | To Barrillia for 9 double Searns of Soap weighing neat 23 Kintals received in barter of 20 Searns of Barrillia the value bartered is | a | 1792 | 00 | |
| | To Cash paid for 7 single Searns weighing neat 18 Kintalls at a 78 the Kintal is | Livers | 1404 | 00 | |
| | To the said paid Custom, Boat-hire, and Fachines | a | 152 | 18 | |
| | To Provisions at 1½ *per Centum* | a | 47 | 18 | £ |
| | And makes in ℔ of ℔ or Dollers a 8–16 *per* Doller ℔ 386 | a | 3396 | 16 | 547 20 |

*November* the Ninth at *Venetia.*

Mr. *Charles Dethick* his Account currant Dr.

| | | | |
|---|---|---|---|
| | To White Soap for the costs and charges of 16 Searns | ℔ | 386 00 |
| | To Cash lent the Jewish Merchants on Bottomree to lade Corn at *Ancona* bound for *Genoa* there to be repayed at 12 *per Centum* advance the Resigo born | ℔ | 4000 00 |
| R | To Ballance remaining in my hands | ℔ | 308 00 |
| | | ℔ | 4694 00 |

Lead *per contra* Creditor.

| | | | | |
|---|---|---|---|---|
| By money received for | 4 | piggs weighing gross 1240[l] at ₤ 10 *per* Kintal | ₤ | 124 00 |
| By the said received for | 36 | piggs weighing 12 *M.* 70[l] at ₤ 102 *per M.* | ₤ | 1230 00 |
| R By | 30 | piggs left in the hands of *Walter Wilfo* | ₤ | 1354 00 |
| | 70 | pigg | | |

Herrings *per contra* Cr.

| | | | |
|---|---|---|---|
| By *Paulo Venier* for 96 Barrels sold him at ₤ 8 *di Banco per* Barrel wrote in to my credit | ₤ | 768 | 00 |
| Aggio of the said sum to make Bank money currant at ₤ 20 *per Centum* | ₤ | 153 | 14 |
| | | 921 | 14 |

Barrillia Cr.

| | | | Livers. | Sols | ₤ | gr |
|---|---|---|---|---|---|---|
| By White Soap *Venetia* for Ballance weight 64 Kintals of White Soap of a good | 20 | Searns of Barrillia neat bartered away for 9 Searns sort the value at ₰ 28 is ——— ₰ | 1792 | 00 | | |
| By Money received for ——— at ₰ 27 *per* Kintal ——— | 200 | Searns weight neat 636 C. ——— ₰ | 17172 | 00 | | |
| By the said received for at ₰ 25 *per* Kintal ——— | 200 | Searns weight neat 635 36[l]. ——— ₰ | 15884 | 00 | | |
| | 420 | Searns sold for ——— ₰ | 34848 | 00 | 5620 | 15 |

White Soap *per contra* Cr.

| | | | |
|---|---|---|---|
| R By *Charles Dethick* his Account currant for the full costs and charges of 16 Searns there made me good ——— ₱ 386 ——— | ₤ | 547 | 10 |

*Per contra* the said Account Curant. Cr.

| | | | | | |
|---|---|---|---|---|---|
| R By Ballance brought from *Alicant* ——— | | | ₱ | 189 | 00 |
| R By Lead for the neat proceed of 40 piggs sold at *Venetia* ——— | ₤ | 1014 | 10 | | |
| R By White-Herrings for the neat proceed of 8 last there sold ——— | ₤ | 729 | 19 | | |
| R By Barrillia for the neat proceed of 420 Searns sold ——— | ₤ | 4650 | 00 | | |
| | ₤ | 6395 | 05 | 4505 | 00 |
| | | | ₱ | 4694 | 00 |

Here 24 gr. or gross makes a Duccat and Livers 6--4 Sols is a Duccat and Livers 8 16 Sols a Doller or ₱ of ₰ and 20 Sols a Liver the ₤ or Duccat worth *iij*[s]. *ij*[d]. sterling and the ₱ or Doller *iiij*[s]. *vj*[d].

Oyls of *Provence* 92 Butts. Dr.

| | Florins. | Sols | Dollers. | | |
|---|---|---|---|---|---|
| To Money paid for 230 Milroes at Florines 28 *per* Milroe | 6440 | 00 | | | |
| To the said paid for 400 Milroes at Florines 29 is | 11600 | 00 | | | |
| To the said paid for Cask, Hoops, Pipestaves, Clapboards, for Heading Twiggs, Flaggs, Cooperage, Drink-silver to the Marriners, Boat-hire, Expences, *&c.* | 965 | 02 | | | |
| To the said paid Custom, Officers fees, *&c.* | 524 | 00 | | | |
| To the said paid Brokerage at 1 *per Centum* | 180 | 04 | | | |
| To the said for Provisions at 1½ *per Centum* of the value bought | 270 | 06 | | | |
| | 19980 | 00 | 4440 | 00 | 00 |

Capers of *Tholoon* Dr.

| | | | | | |
|---|---|---|---|---|---|
| To Cash paid for 5 h'h' Weight 7 Cargo's 1 Kintal *Marsellia* weight at Florins 90 *per* Cargo is F. | 660 | 00 | | | |
| To the said paid for Cask, Custom, Boat-hire, Cooperage, Brokerage, and Drink-silver | 149 | 02 | | | |
| To the said for my Provisions at 1½ *per Centum* | 09 | 10 | | | |
| | 819 | 00 | 182 | 00 | 00 |

At *Tholoon* 17 *February*, 1651.

*Charles Dethick*, his Account currant Dr.

| | Dollers. | | |
|---|---|---|---|
| To Oyls of *Provence* for 92 Butts cost with all charges | 4440 | 00 | 00 |
| To Capers of *Tholoon* for 5 h'h' cost with all charges | 182 | 00 | 00 |
| R To Ballance due by conclude of this Account | 166 | 00 | 00 |
| | 4788 | 00 | 00 |

*Copy of the Account of the Sales of the returns delivered in by* Joseph Berkenhead *to his Master, the Wast-Book whereof is laid down in the first Question of this Treatise.*

1652. *March* 30 — *James Wells* Salter of *London* Dr.

| | l. | s. | d. |
|---|---|---|---|
| To *Provence* Oyls for 16 Butts q^t as *per* Gage 8 Tun 123 Gallons sold him at xxxv^l a Tun abating the odd Money rests | 298 | 00 | 00 |

1652. *March.* — *Provence* Oyls |90| Butts for Account of *Charles Dethick* Dr.

| | | | | |
|---|---|---|---|---|
| 28 | To Money paid Custom as *per* Wast-Book | 69 | 04 | 00 |
| 28 | To the said paid Lighterage, Cranage, and Charges | 11 | 17 | 00 |
| 29 | To Ship *Jonas* for Freight home of 46 Tun at 4^l *per* Tun | 184 | 00 | 00 |
| *Apr.* 12. | To Money paid Gauging, Cooperage, Cellarige, Rokerige, Leaking-pans | 25 | 08 | 00 |
| R | To Account currant for the neat proceed of 86 Butts sold | 1404 | 05 | 03 |
| | | 1694 | 14 | 03 |

## With the Principals Account Current.

**Oyls *per Contra*** **Creditor.**

| | | | | |
|---|---|---|---|---|
| R | By *Charles Dethick* his Account currant born thither ——— ₣ | 4440 | 00 | 00 |

**Capers *per Contra*** **Cr.**

| | | | | |
|---|---|---|---|---|
| R | By Account currant for the Ballance born thither ——— ₣ | 181 | 00 | 00 |

***Per Contra*** **the said Account currant** **Cr.**

| | | | | |
|---|---|---|---|---|
| | By Money received at *Genoa*, in full of ₣ 4000 lent out on Bottomree with 12 *per Centum* advance is ——— ₣ | 4480 | 00 | 00 |
| R | By Ballance brought from *Venetia* ——— ₣ | 308 | 00 | 00 |
| | ₣ | 4788 | 00 | 00 |

Here 12 Sols is a Florine and 54 Sols a Dollar worth 4ˢ. 6ᵈ.

***James Wells per Contra.*** **Cr.**

| | | | | |
|---|---|---|---|---|
| 1652. March. 28 | By Money ~~taken up impreſt or in hand in part~~ of a Bargain of Oyl ——— | 100 | 00 | 00 |
| Ditto. | By Ship *Jonas* for aſſignment made over payable to the Captain of the ſaid Ship in part of Freight due ——— | 98 | 00 | 00 |
| 30 | By Money received from him in full ——— | 100 | 00 | 00 |
| | | 298 | 00 | 00 |

***Provence* Oyls *per Contra.*** **Cr.**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1652. March, 30 | By *James Wells* Salter for | 16 | Butts ſold him for the value of ——— | 298 | 00 | 00 |
| Apr. 3. | By Money received for two | — | Candy Barrels drawn off ſold *James Bliſſet* | 05 | 00 | 00 |
| 11 | By *John Speed* and partners for | 50 | Butts ſold them for part Money in hand and the reſt upon time — the whole being ——— | 987 | 14 | 93 |
| | By *James Bliſſet* for ——— | 20 | Butts ſold him producing ——— | 404 | 00 | 00 |
| | Conſumed in Leakage ——— | 4 | Butts and fillage ——— | 1694 | 14 | 93 |
| | | 90 | Butts | | | |

| | | | | |
|---|---|---|---|---|
| 1652. March, | Soap of *Venetia* for account of *Charles Dethick*. | Dr. | l. | s. |
| 28 | To Money paid Custom and Charges of 16 Searns | | 07 | 13 |
| 29 | To Ship *Jonas* due for Freight laden for two Tunn at $v^{l}$ *per* Tunn | | 10 | 00 |
| R | To Account currant for the neat proceed | | 78 | 04 |
| | | | 95 | 18 |
| 1652. March, | Capers of *Tholoon* for the said account | Dr. | | |
| 28 | To Cash paid Custom and Charges of 5 Hogs-heads | | 02 | 15 |
| 29 | To Ship *Jonas* for Freight | | 04 | 00 |
| | | | 06 | 15 |
| 1652. March, | Owners of Ship *Jonas*. | Dr. | | |
| 30 | To *James Wells* Salter receivable from him by assignment in part of Freight | | 98 | 00 |
| R | To Ballance due to the said Ship born to the Account currant | | 100 | 00 |
| | | | 198 | 00 |
| 1652. April, | *James Blisset* | Dr. | | |
| 5 | To *Venice* Soap for 9 Searns sold him upon three Months time | | 55 | 04 |
| 20 | To *Provence* Oyls for 20 Butts sold him to pay *iiij*$^{l}$ in hand, and the rest at two payments, as appears at large by specialty | | 404 | 00 |
| | | | 459 | 04 |
| 1652. April, | *John Speed* and Partners | Dr. | | |
| 11 | To *Provence* Oyls for 50 Butts sold them to pay part in hand, and *ixc*$^{l}$ in halves at 2, 3 Months time, or to discount | | 987 | 14 |
| | The Account currant for my Master Mr. *Charles Dethick* Merchant of *London*. | Dr. | | |
| R | To Capers of *Tholoon* for disbursements and charges on 5 h'h$^{ds}$ | | 06 | 15 |
| R | To *James Blisset* owing by him for Goods sold, for the which the Goods have credit, and is here wrote back | | 450 | 00 |
| R | To *John Speed* and Partners owing by them for Goods sold here wrote back | | 900 | 00 |
| R | To Ballance due to my Master upon this account which is in my hands in ready Money at his disposal | | 225 | 15 |
| | | | 1582 | 10 |

| | | | l. | s. | d. |
|---|---|---|---|---|---|
| 1652. | *Venice* Soap : | Creditor. | | | |
| *April*, | | | | | |
| 3 | By Money received for 7 Searns neat 26C 39l. 24 v/ sold *James Blisset* for | | 40 | 14 | 03 |
| 5 | By *James Blisset* for 9 Searns neat 22-0-10 sold him upon time | | 55 | 04 | 00 |
| | | | 95 | 18 | 03 |
| | Capers *per Contra* | Cr. | | | |
| R | By Ballance for the Charges born to my Masters Account currant | | 06 | 15 | 00 |
| 1652. | *Per contra* Ship *Jonas* | Cr. | | | |
| *March*, | | | | | |
| 29 | By *Province* Oyls for Freight of 46 Tun, at 4l. *per* Tun | | 184 | 00 | 00 |
| — | By *Venice* Soap for Freight of two Tun at 5l. | | 10 | 00 | 00 |
| — | By Capers for Freight of 5 h' h' laden aboard for one Tun | | 04 | 00 | 00 |
| | | | 198 | 00 | 00 |
| 1652. | *James Blisset* | Cr. | | | |
| *April*, | | | | | |
| 5 | By Money received from him in part of Soap | | 05 | 04 | 00 |
| 20 | By the said received in part of Oyls sold him | | 04 | 00 | 00 |
| R | By Ballance still owing by him born to my Masters Account currant | | 450 | 00 | 00 |
| | | | 459 | 04 | 00 |
| 1652. | *Per contra John Speed* and Partners | Cr. | | | |
| *April*, | | | | | |
| 11 | By Money received from them in part of Oyls sold | | 87 | 14 | 03 |
| R | By Ballance owing by them born to the Account currant | | 900 | 00 | 00 |
| | | | 987 | 14 | 03 |
| | *Charles Dethick* his Account currant | Cr. | | | |
| R | By *Province* Oyls for the neat proceed of 90 Butts sold | | 1404 | 05 | 03 |
| R | By *Venice* Soap for the neat proceed of 16 Searns sold | | 78 | 04 | 11 |
| R | By Ship *Jonas* still due to the Owners for Freight, which I here write back to my Masters credit in regard the Goods are charged, and the Debts still payable | | 100 | 00 | 00 |
| | | | 1582 | 10 | 02 |

The Question propounded is thus:

The Ship *Jonas* being in the *Thames*, bound out to *Yarmouth* with Goods, and there to fill up with Herrings for a Trading Voyage to the *Straights*, a Merchant of *London* *Charles Dethick* sends an adventure with *Abraham Bateman* his Kinsman being Purser, or Sopracargo of the said Ship, who hath order to sell the said adventure, and to furnish returns with the produce, and is to be allowed 1½ *per Centum* Factorage, or Provisions of all the Goods by him bought or sold.

*Anno.* 1651. *Aug.* X th 12

And first the said Merchant lades aboard the said Ship 230 piggs of Lead cost here with all Charges *iiijC Lxxx*l. *Item*, the said Sopracargo draws on his Principal *ijC xx*l. wherewith he buyeth Herrings: Part of these Goods are sold at *Alicant*, and the produce invested into *Barrillia*, which, together with the Goods left, were all sold and disposed of at *Venetia*, and part of the produce lent out on Bottomree, and returns furnished in *Venetia* Soap, *Province* Oyls and Capers, as more amply appears by the Accounts sold home by the Sopracargo, the Ship after her arrival at *Genoa* taking in a Stock to lade Oyls home from *Tholoon*.

At the arrival of the returns the Merchant or Adventurer being in the Country, endereth his Servant *Joseph Berkinhead* to take up the said Goods, and make Sale thereof, who rendreth his Master the precedent Account of what he had done therein.

Finally, annexing certain Receipts and Payments made by the Merchant Adventurer himself as they are expressed on the next Page following, it is desired to draw up an Account of Stock or Cargazoon apart by it self, to see what gained or lost by the said Adventure.

R

| *Charles Dethick* his Account of Stock or Cargazoon. Dr. | l. | s. | d. |
|---|---|---|---|
| To Lead for 230 piggs shipt off in the Ship *Jonas* cost with all charges | 480 | 00 | 00 |
| To Cash for so much drawn by *Abraham Bateman* to buy Herrings | 240 | 00 | 00 |
| To the said paid Insurance of *iiijC Lxxx*l adventure in Lead | 33 | 12 | 00 |
| To the said paid Insurance of *ijC xx*l upon Herrings at 7 *per Centum* | 15 | 08 | 00 |
| To the said paid Portage and Post of Letters | 00 | 12 | 00 |
| To Owners of Ship *Jonas* still due for Freight of Goods | 100 | 00 | 00 |
| To Profit and Loss for the Ballance being the entire gains of the whole adventure, and the answer of the Question propounded. | 964 | 00 | 00 |
| | 1833 | 12 | 00 |

These entrances may be used by the Merchant in his Leager, but note that if the Sales of the returns had not been stated into an Account but only proposed or laid down as a Waste Book, then the Question could not have been thus answered, but must have been stated at large, which for varieties sake I have likewise done, and follows, and whereby may be more particularly seen the Proceed, Gain, or Loss of each Commodity, charging and discharging the Sopracargo for all the Goods by him sold and bought: And further note, that the said Account may be either stated out of the Waste-Book, or out of the Account of the Sales of the Returns.

| | | l. | s. | d. |
|---|---|---|---|---|
| *May*, 1652. | Money disburſed by the Merchant Adventurer *Charles Dethick* | | | |
| | Paid Inſurance of *iiijC Lxxx*$^{l}$ on Lead at 7 *per Centum* | 33 | 12 | 00 |
| | More paid Inſurance of *ijC xx*$^{l}$ adventure on Herrings at ditto rate | 15 | 08 | 00 |
| | More paid Portage and Poſt of Letters | 00 | 12 | 00 |
| | | 49 | 12 | 00 |
| | Received by him as followeth, | | | |
| *Anno* 1652. *May*, 5 | From my Servant *Joſeph Berkinhead* at my return out of the Country, the Ballance in his hands and was | 225 | 15 | 02 |
| | From *James Bliſſet* in full of three payments for Soap and Oyls ſold him the ſumm of *iiijC xlij*$^{l}$ *iij*$^{s}$ *iiij*$^{d}$. | | | |
| *May*, 6 | *Viz.* In full of *L*$^{l}$ due for Soap the fifth of *July*, allowing him two Months rebate at 8 *per Centum* ſimple Intereſt — 49 06 11 | | | |
| | More in full of *ijC*$^{l}$ due the 20 *June* next for Oyls ſold him allowing 1½ Months rebate — 198 00 05 | | | |
| | More in full of *ijC*$^{l}$ due the 6 *September* following in full of Oyls ſold him, allowing 4 Months rebate — 194 16 00 | | | |
| | | 442 03 04 | 442 | 03 04 |
| *Ditto* 9 | More received from *Philip Bolton* in full of a Bill of Exchange for Duccats 850 *de Banco* at 51 pence Sterling by him formerly accepted, from *Walter Wolfe* Merchant at *Venice* for the neat produce of 30 Piggs of Lead by him there ſold and is | 180 | 12 | 06 |
| | | 848 | 11 | 00 |

| | l. | s. | d. |
|---|---|---|---|
| *Per Contra* the ſaid Account of Adventure Creditor. | | | |
| By *Abraham Bateman* for the Ballance owing by him ℔ 166, is at 4$^{s}$ 6$^{d}$. | 37 | 07 | 00 |
| By *John Speed* and Partners for the Ballance owing by them | 900 | 00 | 00 |
| By Capers of *Tholoon* for the firſt Coſts and Charges of 5 h'h' ℔ 182 is | 40 | 19 | 00 |
| By the ſaid for Freight, Cuſtom and Charges | 06 | 15 | 00 |
| By Caſh received from my Servant *Joſeph Berkinhead* the Ballance | 225 | 15 | 02 |
| By the ſaid received from *James Bliſſet* in full of *iiijC L*$^{l}$ due | 442 | 03 | 04 |
| By the ſaid received *per* Exchange from *Walter Wolfe* Merchant at *Venice* for the produce of 30 piggs of Lead by him there ſold | 180 | 12 | 06 |
| | 1833 | 12 | 00 |

| | £ | s. | d. |
|---|---|---|---|
| | 1833 | 11 | 00 |
| | 180 | 11 | 00 |

# JOURNAL

## OF THE

# SUPRACARGOS

# ACCOUNTS,

## STATED OTHERVVISE

## At length.

(1)

| | | | l. | s. | d. | l. | S. | D. |
|---|---|---|---|---|---|---|---|---|
| | | *August* the twelfth, (1651.) | | | | | | |
| 1 | Dr | Lead for the ſumm of *iiijC Lxxx*l and is for the full coſts and charges of 230 piggs ſhipped aboard the *Jonas* — | 480 | 00 | 00 | | | |
| 2 | Dr | *Abraham Bateman* for the ſumm of *ijC xL*l and is for ſo much by him drawn to *Yarmouth* to inveſt into Herrings | 240 | 00 | 00 | | | |
| | | | 720 | 00 | 00 | 720 | 00 | 00 |
| 1 | Cr | *Charles Dethick* Merchant of *London* his Account of Stock, Cargazoon, or adventure for the particulars above. | | | | | | |

The entrances out of the *Sopracargo's* Account are theſe.

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1 | Dr | Herrings — For the ſumm of *ijC xxxvj*l. *xij*s. *vj*d. and is for the | | | | | | |
| 2 | Cr | *Abraham Bateman* firſt coſts and charges of 26 Laſt bought at *Yarmouth*, to carry along for the adventure | | | | 236 | 12 | 06 |

*September* the ſeventeenth.

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 2 | Dr | *Araham Bateman* for the ſumm of *vjC xij*l. *xiiij*s. and is for the neat proceed of Lead and Herrings ſold at *Alicant*, *viz.* | | | | | | |
| 1 | Cr | Lead for the ſumm of *iiijC xij*l. *xv*s. and is for the value of the neat proceed of 160 piggs ſold at *Alicant*, the Liver at *v*s. ſterling, is — ℔ | 1651 | 00 | 00 | 412 | 15 | 00 |
| 1 | Cr | Herrings for the ſumm of *jC xCix*l. *xix*s. and is for the neat proceed of 18 Laſt there ſold — ℔ | 799 | 16 | 03 | 199 | 19 | 00 |
| | | | 2450 | 16 | 03 | 612 | 14 | 00 |
| | | | | | | 612 | 14 | 00 |

*Ditto.*

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 2 | Dr | *Barrillia* — For the ſumm of *vC Lxxiij*l. *xj*s. *vij*d. and is for the | | | | | | |
| 2 | Cr | *Abraham Bateman* firſt coſts and charges of — | | | | 420 | Searns. | |
| | | | Livers. | Sols | | | | |
| | | Bought at *Alicant* to carry for the adventure to *Venice* — ℔ | 2294 | 6 | 3 | 573 | 11 | 07 |
| | | The Liver at *v*s. — | — | — | — | | | |

*November* the ninth from *Venetia*.

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 2 | Dr | *Abraham Bateman* for the ſumm of *jM xij*l. *viij*s. *j*d. and is for the neat proceed of ſeveral Goods there ſold. | | | | | | | | |
| 1 | Cr | Lead for the ſumm of *jC Lx*l. *xij*s. *iij*d. and is for the neat proceed of 40 piggs there ſold, the Ducat valued at *iij*s. *ij*d. — ℔ | ℔ | 1014 | 10 | 160 | 12 | 03 | | |
| 1 | Cr | Herrings for the ſumm of *jC x*l. *x*s. *x*d. and is for the proceed of 8 Laſt there ſold — ℔ | ℔ | 729 | 19 | 115 | 10 | 10 | | |
| 2 | Cr | *Barrillia* for the neat ſum of *vijC xxxvj*l. *v*s. and is the Duccat at 420 Searns there ſold value — ℔ | ℔ | 4650 | 00 | 736 | 05 | 00 | | |
| | | | ℔ | 6394 | 05 | 1012 | 08 | 01 | 1012 | 08 | 01 |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | l. | s. | d. |
| 2 | Dr | *Venetia* Soap for the summ of *Duckats iij^m. xxiij^c.* and is for the first costs and charges of 16 Searns the Dollar or ℔ of ℔ at *iiij^s. vj^d.* | ℔ | 38600 | 86 | 17 | 00 | | | | | |
| 2 | Dr | Account of Bottomree or Cambio Maritimo, for the sum of *ix^C^l.* and is for the value of ℔ 4000 lent out to Jews Merchants to buy corn at *Alexandria*, they freighting the ship to *Genoa* where the hazard run the same is payable at 12 *per centum* advance | ℔ | 400000 | 900 | 00 | 00 | | | | | |
| 2 | Cr | *Abraham Bateman* for the Particulars above | ℔ | 438600 | 986 | 17 | 00 | | | 986 | 17 | 00 |

*Tholouse 17th February* (16[illegible]1.)

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2 | Dr | *Abraham Bateman* | | | | | | | | | | |
| 2 | Cr | Account of Bottomree for ℔ 4480 received at *Genoa* from the assigns of the Jewish Merchants being for ℔ 4000 lent out at Cambio Maritimo at 12 *per centum* advance | ℔ | 448000 | | | | | | 1008 | 00 | 00 |

*Ditto.*

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | l. | s. | d. |
| 3 | Dr | *Province* Oyls for the summ of *ix^C xl^ti^l.* and is for the first cost and charges of 92 Butts at *Thebas* which cost there as *per* account sent home the Dollar at *iiij^s. vj^d.* | ℔ | 444000 | 999 | 00 | 00 | | | | | |
| 3 | Dr | Capers for the summ of *xl^l. xix^s.* and is for the costs of 5 Hogs-heads there bought | ℔ | 18200 | 40 | 19 | 00 | | | | | |
| 1 | Dr | *Charles Dethick* his account of Stock or Cargazoon for the sum *xxxvij^l. vij^s.* and is for the value of ℔ 166 still owing by *Abraham Bateman*, being entred here for formality, this being a Rest or one of the parcels of the entrances which shew how to Ballance the account | ℔ | 16600 | 37 | 07 | 00 | | | | | |
| | Cr | *Abraham Bateman* for the particulars paid out and owing by him as above | ℔ | 478800 | 1077 | 06 | 00 | | | 1077 | 06 | 00 |

To enter the Account of the Sales of the returns, or *Joseph Berkinheads* account, this is to be done without Journal parcels, unless we have reference to the Waste Book (in the first Question) and from thence frame them; which were more tedious, and besides the rest of these Questions are stated out of Wast Books; wherefore to do this out of the account, enter all the said account *verbatim* in the Leager following, only omitting the Account Currant, and all Rests and Ballances whereof as framed, and where there is any mention of Money, or the; to charged and discharged To Money for Costs, or By Money for frame an Account for the same under the name of *Joseph Ber*

(3)

## The entrances out of the Merchants Note of Receipts and Payments, are such as follow.

*May* the sixth. (1652.)

| | | | l. | s. | d. | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| 1 | Dr | Lead for the summ of *xxxtij*$^{l}$. *xij*$^{s}$. and is for so much paid Insurance of *iiijC Lxxx*$^{l}$. adventure | 33 | 12 | 00 | | | |
| 1 | Dr | Herrings paid Insurance of *ijC xx*$^{l}$. on that Commodity | 15 | 08 | 00 | | | |
| 1 | Dr | Profit and Loss paid Portage and Post of Letters | 00 | 12 | 00 | | | |
| 1 | Cr | *Charles Dethick* his Account of Stock for the particulars by him disbursed as above | 49 | 12 | 00 | 49 | 12 | 00 |

*May* the 6$^{th}$ (1652.)

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 2 | Dr | *Venice* Soap for two Months rebate of *L*$^{l}$. allowed *James Blisset* and the Money paid in and is | 00 | 13 | 01 | | | |
| 3 | Dr | *Province* Oyls for the summ of *vij*$^{l}$. *iij*$^{s}$. *vij*$^{d}$. and is for so much allowed *James Blisset* for 2 rebates of *iiijC*$^{l}$ owing by him on that commodity, *viz.* for 1½ months rebate of *ijC*$^{l}$. due 20$^{th}$ *June* 01–19–07 | | | | | | |
| 3 | Cr | *Item* for 4 *M*° rebate of *ijC*$^{l}$. due the 6 *September* 05–04–00 | 07 | 03 | 07 | | | |
| | | *James Blisset* for the rebates allowed him as above | 07 | 16 | 08 | 07 | 16 | 08 |
| 1 | Dr | *Charles Dethick* his Account of Stock or Cargazoon for the summ of *viijC xLviij*$^{l}$. *xj*$^{s}$. and is for the particulars by him received as follows, | | | | | | |
| 2 | Cr | *Joseph Berkinhead* received from him the Ballance due upon his Account *May* 5$^{th}$ is | 225 | 15 | 02 | | | |
| 3 | Cr | *James Blisset* received from him in full of *iiijC L*$^{l}$. owing for the which he is rebated the 6$^{th}$ | 442 | 03 | 04 | | | |
| 1 | Cr | Lead received *per* Exchange for the neat proceed of 30 piggs remaining in the hands of *Walter wolfe* Merchant at *Venice*, and by him sold and the Money remitted, and is *jC Lxxx*$^{l}$. *xij*$^{s}$. *vj*$^{d}$. the 9$^{th}$ | 180 | 12 | 06 | | | |
| | | | 848 | 11 | 00 | 848 | 11 | 00 |

*To Ballance the former Account being right Posted enter these Parcels.*

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Dr | | Profit and Loss | | | | | | |
| Cr | | *Venice* Soap Lost by that commodity the summ of *jx*$^{l}$ *v*$^{s}$ *ij* | | | | 09 | 05 | 02 |
| Dr | | ad for the neat gains *ijC xL*$^{l}$. *vij*$^{s}$. *ix*$^{d}$. | 240 | 07 | 09 | | | |
| Dr | | *Ab*ings for the neat gains | 63 | 09 | 04 | | | |
| | | dm *Bateman* for the Ballance of his Account gained by | 01 | 05 | 00 | | | |
| Dr | | *Barrillia* re of Coins | | | | | | |
| Dr | | Account of neat gains | 162 | 13 | 05 | | | |
| Dr | | *Province* Oyls ree for the neat gains | 108 | 00 | 00 | | | |
| Cr | | Profit and Loss f neat gains | 398 | 01 | 08 | | | |
| | | rticulars gained as above | 973 | 17 | 02 | 973 | 17 | 02 |

With Ballance per cr[edit]

| | | | l. | s. | d. | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| Dr | | Stock for the ſum of *jxC xLvij*$^{li}$. *xiiij*$^{s}$. | | | | | | |
| Cr | | Capers for the firſt coſts and charges of 5 Hogs-heads yet remaining unſold | 47 | 14 | 00 | | | |
| Cr | *John Speed* | and Partners for the Ballance ſtill owing by them | 900 | 00 | 00 | | | |
| | | | 947 | 14 | 00 | 947 | 14 | 00 |
| Dr | | Ship *Jonas* for the Ballance of that account ſtill due to the Owners for Freight | 100 | 00 | 00 | | | |
| Dr | | Profit and Loſs for the Ballance of that Account, being the whole gains for the Adventure | 964 | 00 | 00 | | | |
| Cr | | Stock for the particulars above | 1064 | 00 | 00 | 1064 | 00 | 00 |

LEDGER follows

( 1 )

| | | Journal Page | | Ledger Pag. | L. | S. | D. |
|---|---|---|---|---|---|---|---|
| | | | **Lead** Dr. | | | | |
| 1651. | | | | | | | |
| *August* | 12 | 1 | To Stock for 230 pigs Shipt off Aboard the *Jonas* coſt | 1 | 480 | 00 | 00 |
| 1652. *May* | 6 | | To the ſaid paid Inſurance of *iiijC Lxxx*l. at 7 *per centum* | — | 33 | 12 | 00 |
| R | | | To Profit and Loſs for the neat gains | 1 | 240 | 07 | 09 |
| | | | | | 753 | 19 | 09 |
| | | | **Herrings** Dr. | | | | |
| 1651. | | | | | | | |
| *August* | 12 | 1 | To *Abraham Bateman* for the full coſt of 26 Laſt at *Yarmouth* | 2 | 236 | 12 | 06 |
| R | | | To Stock paid Inſurance of *ijC xx*l. on this commodity | 1 | 15 | 08 | 00 |
| | | | To Profit and Loſs for the neat gains | 1 | 63 | 09 | 04 |
| | | | | | 315 | 09 | 10 |
| | | | Mr *Charles Dethick* his Account of Stock Dr. | | | | |
| 1652. | | | | | | | |
| R | | 2 | To *Abraham Bateman* for the foot of his Account ſtill owing | 2 | 37 | 07 | 00 |
| *May* | 5 | 3 | To *Joſeph Berkinhead* for the Ballance of his Account paid in | 2 | 225 | 15 | 02 |
| | 6 | | To *James Bliſſet* for the Ballance of his Account paid in by him | 3 | 442 | 03 | 04 |
| | 9 | | To Lead received *per* Exchange for 30 pigs ſold at *Venice* | 1 | 180 | 12 | 06 |
| R | | | To Capers of *Tholoon* for the coſts and charges of 5 h' h' unſold | 3 | 47 | 14 | 00 |
| R | | | To *John Speed* and Partners for their Ballance ſtill owing | 3 | 900 | 00 | 00 |
| | | | | | 1833 | 12 | 00 |
| | | | **Profit and Loſs** Dr. | | | | |
| 1652. | | | | | | | |
| *May* | 6 | | To Stock diſburſed in Poſt and Poſtage of Letters | 1 | 00 | 12 | 00 |
| R | | | To *Venice* Soap for the Ballance loſt by that commodity | 2 | 09 | 05 | 02 |
| R | | | To Stock for the Ballance carried thither being the neat gains of the whole adventure | 1 | 964 | 00 | 00 |
| | | | | | 973 | 17 | 02 |

(1)

| | | | | | | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| | | | Lead | Cr. | | | | |
| 1651. Sept. | 17 | 1 | By *Abraham Bateman* for the neat proceed of 160 pigs sold at *Alicant* | | 2 | 412 | 15 | 00 |
| Nov. | 9 | — | By the said for the proceed of 40 pigs sold at *Venice* | | 2 | 160 | 12 | 03 |
| May, | 9 | | By stock of the principal received by him for 30 pigs sold at *Venice* | | 1 | 180 | 12 | 06 |
| | | | 230 pigs | | | 753 | 19 | 09 |
| | | | Herrings *per contra* | Cr. | | | | |
| 1651. Sept. | 17 | 1 | By *Abraham Bateman* for 18 Last sold by him at *Alicant* | | 2 | 199 | 19 | 00 |
| Nov. | 9 | — | By the said for the neat proceed of 8 Last sold at *Venetia* | | — | 115 | 10 | 10 |
| | | | 26 Last | | | 315 | 09 | 10 |
| | | | *Per contra* the said Account of Gargazoon or Adventure | Cr. | | | | |
| August, | 12 | 1 | By Lead for 200 pigs shipt off aboard the *Jonas* | | 1 | 480 | 00 | 00 |
| Ditto | | 1 | By *Abraham Bateman* for so much drawn to *Yarmouth* by him | | 2 | 240 | 00 | 00 |
| May, | 6 | | By Lead paid out in Insurance of *iiijC Lxxx*l. on that commodity | | 1 | 33 | 12 | 00 |
| — | — | | By Herrings paid Insurance of *ijC xx*l. on that commodity | | 1 | 15 | 08 | 00 |
| — | — | | By Profit and Loss paid Port and Postage of Letters | | — | 00 | 12 | 00 |
| | R | | By Ship *Jonas* still due to the Owners for Freight | | 3 | 100 | 00 | 00 |
| | R | | By Profit and Loss for the Ballance of that Account being the neat gains of the whole Adventure | | 1 | 964 | 00 | 00 |
| | | | | | | 1833 | 12 | 00 |
| | | | Profit and Loss | Cr. | | | | |
| | R | | By Lead for the neat gains of 230 pigs | | 1 | 240 | 07 | 09 |
| | R | | By Herrings for the neat gains of 26 Last | | 1 | 63 | 09 | 04 |
| | R | | By *Abraham Bateman* for the ballance gained by difference of Coins | | 2 | 01 | 05 | 00 |
| | R | | By *Burrillia* for the neat gains of 420 Searns | | 2 | 162 | 13 | 05 |
| | R | | By Account of Bottomree gained by Money lent out | | 2 | 108 | 00 | 00 |
| | R | | By *Provence* Oyls gained by 92 Butts sold off | | 3 | 398 | 01 | 08 |
| | | | | | | 973 | 17 | 02 |

(2)

*Abraham Bateman* Dr.

| | | | | | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| 1651. | | | | | | | |
| *August*, | 12 | 1 | To *Charles Dethick* his Account of Stock drawn to *Yarmouth* —— | 1 | 240 | 00 | 00 |
| *Sept.* | 17 | 1 | To Lead for the neat proceed of 160 pigs sold at *Alic.* ₰ 1651-00-00 | 1 | 412 | 15 | 00 |
| | — | 1 | To Herrings for the neat proceed of 18 last there sold ₰ 799-16-03 | 1 | 199 | 19 | 00 |
| *Nov.* | 9 | 1 | To Lead for the proceed of 40 pigs sold at *Venice* ₰ 1014-10-gr. | 1 | 160 | 12 | 00 |
| | — | 1 | To Herrings for the proceed of 8 last there sold ₰ 729--19--- | 1 | 115 | 10 | 00 |
| *Febr.* | — | 1 | To *Barrillia* for the proceed of 420 Searns there sold ₰ 4650--00 | 2 | 736 | 05 | 00 |
| | 17 | 2 | To Account of Bottomree received for money lent out ₱ 4480-00 | 2 | 1008 | 00 | 00 |
| | | R | To Profit and Loss for the Ballance gained by difference of Coins — | 2 | 01 | 05 | 00 |
| | | | | | 2874 | 07 | 00 |

*Joseph Berkinhead* (Casheer) Dr.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| *March* | 28 | | To *James Wells* Salter borrowed on a bargain of Oyl agreed for — | 3 | 100 | 00 | 00 |
| *April* | 30 | | To the said received from him the complement due for Oyls —— | — | 100 | 00 | 00 |
| | 3 | | To *Province* Oyls received for two Barrels sold —— | — | 05 | 00 | 00 |
| | — | | To *Venice* Soap for 7 Searns sold *James Blisset Contanti* —— | 2 | 40 | 14 | 03 |
| *Ditto* | 5 | | To *James Blisset* received from him in part for Soap sold him —— | 3 | 05 | 04 | 00 |
| | 11 | | To *John Speed* and Partners received in part of Oyls sold them —— | — | 87 | 14 | 03 |
| | 20 | | To *James Blisset* received in part of Oyls sold him —— | — | 04 | 00 | 00 |
| | | | | | 342 | 12 | 03 |

*Barrillia* Dr.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1651. | | | | | | | |
| *Sept.* | 17 | 1 | To *Abraham Bateman* for 420 Searns bought at *Alicant* —— | 2 | 573 | 11 | 07 |
| | | R | To Profit and Loss for the neat gains —— | 1 | 162 | 13 | 05 |
| | | | | | 736 | 05 | 00 |

*Venice* Soap Dr.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1651. | | | | | | | |
| *Nov.* | 9 | 2 | To *Abraham Bateman* for \|16\| Searns bought at *Venetia* and cost — | 2 | 86 | 17 | 00 |
| (1652.) | | | | | | | |
| *March*, | 28 | | To *Joseph Berkinhead* paid Custom and Charges thereof —— | 2 | 07 | 13 | 04 |
| | 29 | | To Ship *Jonas* for Freight laden for two Tun, at *v*l. *per* Tun —— | 3 | 10 | 00 | 00 |
| *May*, | 6 | | To *James Blisset* for two Months rebate of *L*l. allowed him —— | 3 | 00 | 13 | 01 |
| | | | | | 105 | 03 | 05 |

Account of *Bottomree* or *Cambrio Maritimo* Dr.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1651. | | | | | | | |
| *Nov.* | 9 | 2 | To *Abraham Bateman* lent out to Jewish Merchants ₱ *iiij M*o is —— | 2 | 900 | 00 | 00 |
| | | R | To Profit and Loss for the neat gains —— | 1 | 108 | 00 | 00 |
| | | | | | 1008 | 00 | 00 |

(2)

| | | | | | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| 1651. | | | *Abraham Bateman* Cr. | | | | |
| *Aug.* | 12 | 1 | By Herrings for the full costs of 26 Last bought at *Yarmouth* —— | 1 | 236 | 12 | 06 |
| *Sept.* | 17 | 1 | By *Barrillia* for the full costs of 420 Searns bought @ 2294-06-03 | 2 | 573 | 11 | 97 |
| *Nov.* | 9 | 2 | By *Venice* Soap for 16 Searns bought there and cost —— ₣ 386-00 | 2 | 86 | 17 | 00 |
| *Ditto* | | — | By Account of Bottomree lent out to Jewish Merchants ₣ 4000-00 | 7 | 900 | 00 | 00 |
| *Febr.* | 17 | 2 | By Oyls for 92 Butts bought at *Tholoon* and cost —— ₣ 4440 | 3 | 999 | 00 | 00 |
| *Ditto.* | | 2 | By Capers for 3 Hogs-heads bought there and cost —— ₣ 182-00 | 3 | 40 | 19 | 00 |
| | | R | By Ballance owing by him as *per* the foot of his last Account } born to the Adventurers Account of Stock —— ₣ 166 } | 2 | 37 | 07 | 00 |
| | | | | | 2874 | 07 | 01 |

| | | | | | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| 1652. | | | *John Berkinhead per contra* Cr. | | | | |
| *March* | 28 | | By *Province* Oyls paid Custom inwards —— | 3 | 69 | 04 | 00 |
| — | | | By the said paid Lighterage, Cranage, and Charges —— | 3 | 11 | 17 | 00 |
| — | | | By *Venetia* Soap paid Custom and Charges of 16 Searns —— | 2 | 07 | 13 | 04 |
| — | | | By Capers of *Tholoon* for Custom and Charges of 5 h' h' —— | 3 | 02 | 15 | 00 |
| *April* | 11 | | By *Province* Oyls paid Gauging, Cellaridge, Cooperage, *&c.* —— | — | 25 | 08 | 00 |
| | R | | By Sock for the Ballance paid in to his Master at his return —— | 1 | 225 | 15 | 02 |
| | | | | | 342 | 12 | 06 |

| | | | | | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| 1651. | | | *Barrillia* Cr. | | | | |
| *Nov.* | 9 | 1 | By *Abr. Bateman* for the neat proceed of 420 Searns sold at *Venice* — | 2 | 736 | 05 | 00 |

| | | | | | | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| 1652. | | | *Venice* Soap *per contra* Cr. | | | | | |
| *April* | 3 | | By *Joseph Berkinhead* for | 7 | Searns sold by him for ready Money — | 2 | 40 | 14 | 03 |
| | 5 | | By *James Blisset* for — | 9 | Searns sold him upon time —— | 3 | 55 | 04 | 00 |
| | R | | By Profit and Loss for — | | the Ballance lost by this Account — | 1 | 09 | 05 | 02 |
| | | | | | | | 105 | 03 | 05 |

| | | | | | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| 1651. | | | *Per contra* Cr. | | | | |
| *Febr.* | 17 | 2 | By *Abraham Bateman* received at *Genoa* with 12 *per cent.* advance — | 2 | 1008 | 00 | 00 |

(3)

*Province* Oyls Dr.

| | | | | | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| 1651. | | | | | | | |
| *Febr.* | 17 | 2 | To *Abraham Bateman* for 92 Butts coſt with all charges | 2 | 999 | 00 | 00 |
| (1652.) | | | | | | | |
| *March,* | 28 | | To *Joſeph Berkinhead* paid out by him for Cuſtom | 2 | 69 | 04 | 00 |
| | 29 | | To the ſaid paid Lighterage, Cranage, and Charges | 2 | 11 | 17 | 00 |
| | 29 | | To Ship *Jonas* for Freight home | 3 | 184 | 00 | 00 |
| *April,* | 12 | | To *Joſ. Berkinhead* paid gauging, cellarige, cooperage, Brokerage, *&c.* | 2 | 25 | 08 | 00 |
| *May,* | 6 | 3 | To *James Bliſſet* for 2 rebates of *iiij*C^l^ allowed him *as per* Journal | 3 | 07 | 03 | 07 |
| | | R | To Profit and Loſs for the neat gains | 1 | 398 | 01 | 08 |
| | | | | | 1694 | 14 | 03 |

*James Wells* Salter of *London* Dr.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1652. | | | | | | | |
| *March* | 30 | | To *Province* Oyls for 16 Butts ſold him | 3 | 298 | 00 | 00 |

Capers of *Tholoon* Dr.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1651. | | | | | | | |
| *Febr.* | 17 | 2 | To *Abraham Bateman* for 5 Hogs-heads bought at *Tholoon* coſt | 2 | 40 | 19 | 00 |
| (1652.) | | | | | | | |
| *March,* | 28 | | To *Joſeph Berkinhead* paid out by him in Cuſtom and Charges | 2 | 02 | 15 | 00 |
| | 29 | | To Ship *Jonas* for Freight | 3 | 04 | 00 | 00 |
| | | | | | 47 | 14 | 00 |

Owners of Ship *Jonas* Dr.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1652. | | | | | | | |
| *March* | 30 | 3 | To *James Wells* payable by him *per* aſſignment to the Captain in part of Freight | 3 | 98 | 00 | 00 |
| | | R | To Ballance ſtill due to the ſaid Ship born to Stock | 1 | 100 | 00 | 00 |
| | | | | | 198 | 00 | 00 |

*James Bliſſet* Dr.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1652. | | | | | | | |
| *April* | 5 | | To *Venice* Soap for 9 Searns ſold him at 3 Months time | 2 | 55 | 04 | 00 |
| | 20 | | To *Province* Oyls for 20 Butts ſold him for the value of | 3 | 404 | 00 | 00 |
| | | | | | 459 | 04 | 00 |

*John Speed* and Partners Dr.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1652. | | | | | | | |
| *April,* | 11 | 3 | To *Province* Oyls for 50 Butts ſold them as *per Joſeph Berkinheads* Account | 3 | 987 | 14 | 00 |

(3)

*Province* Oyl Cr.

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1652. | | | | | | | l. | s. | d. |
| March, 30 | By *James Wells* Salter for | 16 | Butts sold him the value being | | 3 | 298 | 00 | 00 |
| April, 3 | By *Joseph Berkinhead* for two | | Candy Barrels sold by him for | | 2 | 05 | 00 | 00 |
| 11 | By *Joh. Speed* and Partners for | 50 | Butts sold them for | | 3 | 987 | 14 | 03 |
| 20 | By *James Blisset* for | 20 | Butts sold him for | | 3 | 404 | 00 | 00 |
| | Consumed in lekage & fillage | 6 | Butts | | | 000 | 00 | 00 |
| | | 92 | Butts | | | 1694 | 14 | 03 |

*Per contra* Cr.

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1652. | | | | | | l. | s. | d. |
| March 28 | By *Joseph Berkinhead* paid him in hand in part of a bargain of Oyl | | | | 2 | 100 | 00 | 00 |
| Ditto. | By Ship *Jonas* made over payable to the Capt. in part of Freight | | | | 3 | 98 | 00 | 00 |
| 30 | By *Joseph Berkinhead* paid him in full of Oyls bought | | | | 2 | 100 | 00 | 00 |
| | | | | | | 298 | 00 | 00 |

*Per contra* Cr.

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | l. | s. | d. |
| R | By Stock all unsold born thither | | | | 1 | 47 | 14 | 00 |

Ship *Jonas per contra* Cr.

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1652. | | | | | | l. | s. | d. |
| March, 29 | By *Province* Oyls for Freight of 46 Tun at *iiij*l. *per* Tun | | | | 3 | 184 | 00 | 00 |
| — | By *Venice* Soap for Freight of two Tun at *v*l. *per* Tun | | | | 2 | 10 | 00 | 00 |
| — | By Capers of *Tholoon* for Freight of 5 Hogs-heads | | | | 3 | 04 | 00 | 00 |
| | | | | | | 198 | 00 | 00 |

*James Blisset* Cr.

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1652. | | | | | | l. | s. | d. |
| April 5 | By *Joseph Berkinhead* paid in to him in part of Soap | | | | 2 | 05 | 04 | 00 |
| May, 20 | By the said paid in part of Oyls | | | | — | 04 | 00 | 00 |
| 6 | 3, By *Venice* Soap and *Prov.* Oyls, *&c.* for 3 rebates allowed him as in Dr | | | | 3,3 | 07 | 16 | 08 |
| | By Stock for the Ballance of this Account by him paid in | | | | 1 | 442 | 03 | 04 |
| | | | | | | 459 | 04 | 00 |

*Per contra* Cr.

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1652. | | | | | | l. | s. | d. |
| April, 11 | By *Joseph Berkinhead* paid in to him in part of Oyls | | | | 2 | 87 | 14 | 03 |
| R | By Ballance owing by them born to Account of Stock | | | | 1 | 900 | 00 | 00 |
| | | | | | | 987 | 14 | 03 |

# THE THIRD QUESTION, BEING A QUESTION OF FACTORAGE.

## The Third Queſtion.

Thomas Sweet *a Merchant, removing to ſettle at* Sivill *or St.* Lucars *in* Spain, *oweth at his going over ſeveral Debts, and hath ſeveral ſums owing to himſelf, he conſtituteth* Thomas Wood *his Factor here to receive and pay the ſaid debts, as likewiſe to divend or ſell off ſuch Goods as are left in his hands, or conſigned home to him who maketh returns in Lead and Fuſtians the whole imployment cleared with an* Account Current *for the Owner, whereof here follows the* Inventory *and* Waſt-Book.

*September* the firſt (1649.)

Inventory of ſuch Goods and Debts as are appertaining or belonging to or owing by *Thomas Sweet* Merchant at his going over into *Spain.*

| | l. | s. | d. | l. | s. | d. |
|---|---|---|---|---|---|---|
| Due to *John Brown* Grocer of *London*, the 12th of *November*, next coming | 130 | 17 | 00 | | | |
| More due the 14th *January* next enſuing | 100 | 00 | 00 | | | |
| More due the 25 *March* following | 50 | 00 | 00 | | | |
| Due to *Baldwin Hodges* the 16 *February* next coming as *per* ſpecialty | 171 | 12 | 00 | | | |
| *Item* due to *John Laramore* the 29th inſtant | 200 | 00 | 00 | | | |
| More due to him the 25 *March* next coming | 40 | 00 | 00 | | | |
| Due to *Samuel Whitſon* the 16th inſtant | 100 | 00 | 00 | | | |
| More due to him the 14 *March* following | 112 | 03 | 00 | | | |
| For all which debts I the ſaid *Thomas Wood* have engaged upon ſecurity made to my ſelf | 904 | 12 | 00 | 904 | 12 | 00 |

Debts owing to the Principal as follows.

| | l. | s. | d. | l. | s. | d. |
|---|---|---|---|---|---|---|
| Owing by *James Bendwidge* due the 17th inſtant | 117 | 05 | 06 | | | |
| More owing by him due the 28 *October* following | 200 | 00 | 00 | | | |
| Owing by *Jonas Kemp* due the 28 *March* next | 240 | 00 | 00 | | | |
| | 557 | 05 | 06 | 557 | 05 | 06 |

Goods belonging to the Owner at his going over.

*Inprimis.* A two and thirtieth part of the Ship *Speedwell*, *John Challenor* Maſter, now in the *Straights*, on a Trading Voyage, which I am to ſell or diſpoſe of at the return.

*Item.* A Houſe with a Warehouſe and Yard thereto belonging ſcituate at the lower end of *Thames-ſtreet* at the ſign of the *whiſtle*, whereof there is a Leaſe for two Years yet to come, paying annual Rent for the ſame 5l due at *Midſummer*, the Profits of which ſaid Houſe are allowed me in conſideration that I have engaged for the debts, and the Ware-houſe is employed and taken up with the Owners Goods.

*September*, the first (1649.)

| | | l. | s. | d. |
|---|---|---|---|---|
| Item | Remaining in the Ware-house for the Account of the Owner 32 bags of *Barbado's* Cotton woll weighing neat (tare 10 *l per cent* abated) 75*C* 3q^rs 14^l all marked as in the margin and numbred from N° 1 to 32 | | | |
| Item | Remaining to sell for the said Account 12 bagg of *West-India* Ginger in sorts all ungarbled weighing neat (tare 6 pound *per* bag abated) 39*C* 2q^rs all numbred from N° 17 to 28. | | | |
| Item | Remaining for the said Account 100 peeces of counterfeit *Venetian* Fustians *English* manufacture, which are to be shipt off to the Owner or his Factors at S^t *Lucars* in *Spain*. | | | |
| Item | The said *Thomas Sweet* is Owner of a partable stock of *ijC xlv^l* in the *Turky* Companies hands, which I have order to sell or to receive the Incomes accordingly. | | | |

*Here follows the Wast-Book.*

*September* the 9^th.

1649 *Septemb.* 9 Sold to Mr. *William Hain* Turky Merchant, the partable stock or adventure of *ijC xlv^l* in the *Turky* Comp. administration for the value of *ijC L^l* by him paid down in hand for the same. — l. 250 s. 00 d. 00

The 13^th of *September*.

Sold *John Brown* Grocer 12 bags of *West-India* Ginger in sorts ungarbled upon 2 months time in part of payment of his first Bill of 130^l 17^s not due till the 12 of *November* next, the weight as follows.

| | C. | qrs. | l. | | C. | qrs. | l. |
|---|---|---|---|---|---|---|---|
| N°.17 | 2 | — 2 | — 00 | N°.28 | 2 | — 1 | — 20 |
| 20 | 2 | — 1 | — 27 | 26 | 1 | — 2 | — 07 |
| 19 | 2 | — 2 | — 03 | 24 | 2 | — 2 | — 26 |
| 18 | 2 | — 1 | — 25 | 27 | 2 | — 2 | — 00 |
| 23 | 2 | — 2 | — 03 | 25 | 2 | — 1 | — 16 |
| 22 | 2 | — 1 | — 18 | the 7 bags | 17 | — 1 | — 17 |
| 21 | 2 | — 1 | — 27 | | | | |
| | | | | total | 30 | — 00 | |

7 bags weight 17 — 1 — 17 tare at 6^l a bag 00 — 2 — 16

Rests neat sold him at *iiij^l per centum* — 29 — 1 — 14 produceth — l. 117 s. 10 d. 00

*Ditto* the 18^th.

18 Received of *James Bendwidge* in part of his first Bill of *jC xvij^l v^s vj^d* now due the sum of *xvij^l v^s vj^d* and the rest being *jC^l* is to stand out 4 Months upon simple Interest at 8 *per centum* — l. 17 s. 05 d. 06

*October* 3 Sold *John Blay* Merchant 32 bags of *Barbado's* Cotton Woll weighing neat, tare 10^l *per* bag abated, 75*C*—2q^rs—10^l at *xj^l viij^s* the *cent.* whereof he hath cleared the Excise, and produceth *jC* [illegible] — l. 181 s. 08 d. 03

To make good the value of 80^l more or less in Lead at *xij^l* the Fother of 19^cC and 100 more in *Lancashire* counterfeit *Millain* Fustians at *ij^l per* p^ce and the rest in ready Money, of both which Commodities he is to clear the Excise, and to deliver them free of all charges into the Ware-house.

| | | | l. | s. | d. | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| | | The 5. *October*, (1649.) | | | | | | |
| *October* 5 | Received from *John Blay* in barter of the Cotton Wool I sold him 56 Piggs of Lead of 3 Noches weighing grois 7 Fother 1C. at 5l. 5s. *per* Fother comes to | | 81 | 01 | 09 | | | |
| | *Item* 50 peeces of *Lancashire* Skillains, Fustians q^t 37 yards a p^s *Imitrea* at 2l *per* p^s | | 100 | 00 | 00 | | | |
| | More in ready Money to clear the barter | | 000 | 06 | 06 | | | |
| | | | 181 | 08 | 03 | 181 | 08 | 03 |
| | The 12. *Ditto*. | | | | | | | |
| 12 | Received by consignation from *Thomas Sweets* Factors at St. *Lucars* 50 Bags of *West-India* Ginger in sorts numbred from N° 1 to 50, which come in the *Lion* of *London*, and for the which I have entred into Bond for the payment of the Excise. | | | | | | | |
| | Paid Freight of the same laden hither as *per* Bill of Lading for 6½ Tun at *ij*l. *viij*s. *per* Tun | | 15 | 00 | 00 | | | |
| | *Item* paid Custom of the said 50 Baggs weighing neat at the Custom-house (tare and the allowance of ½ *per centum* abated) 13000l. sutrle rated at 1s. 4d. *per* Pound at five *per centum* of *Ditto* value | | 43 | 6 | 8 | | | |
| | More disbursed in petties, as Lighterage, Cranage, Carmen and Porters | | 2 | 13 | 04 | | | |
| | | | 61 | 00 | 00 | 61 | 00 | 00 |
| 13 | Paid Garbling and Sorting the said 50 Baggs of Ginger *vj*l. *v*s. | | | | | 6 | 05 | 00 |
| | The 6. *November*. | | | | | | | |
| *Novemb.* 6 | Sold *David Collit* Grocer 17 baggs of Garbled Ginger for the value of *jC xlij*l in ready Money at the weights and prices following, | | | | | | | |
| | 7 Baggs of large Ginger neat 17C 0 q^rs 7l at *iiij*l *ij*s *per cent.* | | 69 | 19 | 01 | | | |
| | 8 Baggs of middle Ginger neat 19 2 0 at *iij*l *x*s | | 68 | 05 | 00 | | | |
| | 2 Baggs of small Ginger and dust, weighing neat 6C 0q^rs 14l at 17s *per centum* | | 5 | 04 | 01 | | | |
| | 17 Baggs abating *viij*s *ij*d in the whole rest | | 143 | 00 | 00 | 143 | 00 | 00 |
| 12 | Paid *John Brown* Grocer the sum of *xiij*l *vij*s in full of his first Bill 130l 17s now due and the obligo cancelled is | | | | | 13 | 07 | 00 |
| 16 | Paid *Baldwin Hodges* in full of his Bill of *jC lx xj*l *xij*s due the 16th of *February* next the sum of *jC lxviij*l *iiij*s *ix*d the rest being allowed for 3 Months rebate at 8 *per centum* simple Interest | | | | | 168 | 04 | 09 |
| 28 | Bartered away with *David Collit* Grocer 10 Baggs of middle Ginger weighing neat 23C q^rs 0 14l at *iij*l *xij*s in Cambio for 47 Piggs of Lead, weight 7 Fother 41C the value thus produced is *lx xviij*l *v*s | | | | | 83 | 05 | 00 |
| | *Item*, paid Carmen and Porters for removing the said Lead from his house to the Ware-house *xviij*s *iiij*d | | | | | 00 | 18 | 04 |

| | | | | | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| | | The 16 *December*, 1649. | | | | | |
| *Decem.* 12 | Received out of the Ship *Joan*, *Thomas Ward* Master, 20 Pottacco's of *Spaniſh* Tobacco which come home conſigned to me from *Thomas Nores* Merchant at *Sivill* in *Spain* to ſell for his account, and coſt there as *per* a letter of advice 14000 Royals at 6 pence a Royal, and deſires to have the ſame rates ſet upon them in this account, and is | | | | 350 | 00 | 00 |
| | Paid Freight and Primage at 10$^{s}$ *per* Pottacco | | 10 | 00 00 | | | |
| | More paid Cuſtom weighing neat there (tare 14$^{l}$ *per* Pottacco, and the allowance of 5 *per centum* abated) 1674$^{l}$ ſuttle at 6 pence a pound is | | 41 | 17 00 | | | |
| | *Item* paid Lighterage, Carmen, Porters, and Charges as *per* particulars | | 01 | 07 04 | | | |
| | | | 53 | 04 04 | 53 | 04 | 04 |
| 28 | Received from *Jonas Kemp* in full of *jC xC*$^{l}$ which he now payes in part of *ijC xl*$^{l}$ not due till the 28 of *March* next the ſum of *jC lxxxvj*$^{l}$ *v*$^{s}$ *vj*$^{d}$ the reſt being allowed him for 3 M$^{o}$ rebate | | | | 186 | 05 | 06 |
| | | The 10th *January*. | | | | | |
| *Januar.* 10 | Sold *Jam. Bendwidge* 5 Potacco's of *Spaniſh* Tobacco weighing groſs 4*C* 2q$^{rs}$ 6$^{l}$ is ſuttle 5 10$^{l}$ tare 60$^{l}$ treat 18$^{l}$ reſts neat 432$^{l}$ at *vj*$^{s}$ *viij*$^{d}$ the pound | | | | 144 | 00 | 00 |
| 12 | Received from *James Bendwidge* in barter of *Spaniſh* Tobacco ſold him 100 p$^{s}$ of *Lancaſhire Oxbrow* Fuſtians at 1$^{l}$ *per* p$^{s}$ and *xlviij*$^{l}$ in ready mony is | | | | 144 | 00 | 00 |
| 15 | Sold *Samuel Whitſon* 11 Potacco's of *Spaniſh* Tobacco weighing groſs 10*C* 0 q$^{rs}$ 2$^{l}$ is ſuttle 1122$^{l}$ tare 14$^{l}$ *per* Pottacco treat 37$^{l}$ reſts neat 931$^{l}$ and is at 7$^{s}$ a pound *iijC xxv*$^{l}$ *xvij*$^{s}$ | | | | 325 | 17 | 00 |
| | Sold him in payment of his Bill of *jC xij*$^{l}$ *iij*$^{s}$ not due till the 14$^{th}$ *March*, of the which he allows 2 Months rebate, (at 8 *per centum* ſimple Intereſt is *xxix*$^{s}$ *vj*$^{d}$) as likewiſe in payment of *jC* due to him the 16 of *September* paſt and not till now ſatisfied; and for the which he is to be allowed 4 months forbearance at *Ditto* rate of 8 *per centum*, and is *ij*$^{l}$ *xiij*$^{s}$ *iiij*$^{d}$ and moreover, he is to pay *John Brown* Grocer by aſſignment the ſum of *jC*$^{l}$, the foot of his account being *xij*$^{l}$ *x*$^{s}$ *j*$^{d}$ is accordingly received in ready money. | | | | | | |
| 18 | Received of *James Bendwidge* in full of *jC*$^{l}$ due upon his firſt Bill ever ſince the 14 *September* paſt, together with 4 Months forbearance of *Ditto* ſum at 8 *per centum* the ſum of *jC ij*$^{l}$ *xiij*$^{s}$ *iiij*$^{d}$ | | | | 102 | 13 | 04 |
| 29 | Sold *John Laramore* 4 Potacco's of *Spaniſh* Tobacco weight groſs 3*C* 3q$^{rs}$ 8$^{l}$ is ſuttle 408$^{l}$ tare 48$^{l}$ treat 14$^{l}$ reſts neat 346$^{l}$ at 6$^{s}$ 4$^{d}$ a pound is abating *j*$^{s}$ *iiij*$^{d}$ in the whole *jC ix*$^{l}$ 3$^{s}$ | | | | 109 | 10 | 00 |
| | Sold him in part of his Bill of *ijC*$^{l}$ due the 29 *September*, for the which paid him 4 months forbearance in ready money and is at 8 *per centum* | | | | 5 | 6 | 08 |
| | *Item* aſſigned him to receive from *James Bendwidge* the ſum of *xC*$^{l}$ *x*$^{s}$ for the which his Bill obligatory is accepted, and is now become his Debtor | | | | 90 | 10 | 00 |

| | | l. | s. | d. |
|---|---|---|---|---|
| Februa. 2 | The 2 *February*, (1649.) Received from *James Bendwidge* in full of his ſecond Bill of *ijC*$^{l}$ due the 28 *October* paſt, the ſum of *jC xiij*$^{l}$ *x*$^{s}$ whereof *iiij*$^{l}$ is allowed for three Months forbearance of the ſaid *ijC*$^{l}$ | 113 | 10 | 00 |
| 12 | The 12$^{th}$ *Ditto*. Sold *James Bendwidge* 13 Baggs of large Ginger weighing groſs 3*C* 1*q*$^{r}$ 14$^{l}$ tare 6$^{l}$ *per* Bagg reſts neat 31*C*–2*q*$^{rs}$–22$^{l}$ at *iiij*$^{l}$ *ij*$^{s}$ the *C* weight— | 129 | 19 | 00 |
| | To pay *John Davis* Plummer *lxvij*$^{l}$ *xix*$^{s}$ for 6 Fother of Lead being 42 Pigs already agreed for, and the reſt to pay at 2 and 2 Months as *per* two Bills under his hand the one for 30$^{l}$ payable the 16 *April*, the other for as much payable the 16 *June* following. | | | |
| 14 | The 14$^{th}$ *Ditto*. Received from *John Davies* Merchant the 42 Piggs of Lead agreed for; and he accordingly ſatisfied at that value, and is | 69 | 19 | 00 |
| | More bought of *John Terrell* Merchant, for ready Money 180 Piggs weight 25 Fother 15*C* 2*q*$^{rs}$ at *xj*$^{l}$ *xij*$^{s}$ *per* Fother, and coſt *ijC xCix*$^{l}$ *x*$^{s}$ *iiij*$^{d}$ abating the odd Groat reſts | 299 | 10 | 00 |
| | *Item* paid Exciſe of 222 Piggs weight 31 Fother of 20*C* at *v*$^{s}$ *per* Fother | 7 | 15 | 00 |
| | More paid Cuſtom of 319 Piggs ſhipt off and laden aboard the *Swan* bound for S$^{t}$ *Lucars*, and go conſigned as *per* Bill of Lading to *Thomas Sweet*, weight 44 Fother 18*C* 2*q*$^{rs}$ rated at 20$^{l}$ the fother of 20*C*, with Lighterage, Carmen, Porters & charges | 49 | 17 | 06 |
| | | 357 | 02 | 06 |
| | | | 357 | 02 |
| *Ditto* 15 | Drawn by the Principal *Tho. Sweet per* exchange from *Sivill per* his own Bills, payable at ſight to *Stephen Everton* for the like value took up of his Factor in *Spain*, the ſum of *jC*$^{l}$, which I have accordingly ſatisfied, having received a letter of Advice and Intimation to draw up the Account currant to ſend along with the Goods | | 100 | 00 |
| T S. | *Item*, paid for 12 Drumfatts Cuſtom, Packing, and Charges of 300 p$^{s}$ of Fuſtians ſhipt off in all the ſaid 12 Fatts, numbred from N° 1 to 12, marked as *per* Margin and laden aboard the good Ship the *Swan*, *Theodore Jennings* Maſter, conſigned as above, the ſum paid is *xxj*$^{l}$ *xviij*$^{s}$, the particulars being too large here to ſet down | | 21 | 18 |

The Queſtion propounded is to draw up an Account out of this *Waſt-Book* to ſend along with the Goods, allowing Factorage or Proviſions at 2 *per centum* of all cuſtomable or exciſeable Commodities ſold or bought, imported or ſhipt off and Caſh paid *Thomas Cunningham* Broker of the bargain of Cotton Wooll ſold *John Blay* Merchant at one Penny Half-penny in the Pound.

# THE THIRD QUESTION, BEING A QUESTION OF FACTORAGE.

## The Analyſis Journal and Leager of the ſaid Queſtion.

## Of an Account Currant.

*An Account Currant is that Account by which the Factor or Servant ballanceth with his Ma or Principal, in which Account the Principal or Owner is made Debtor for whatsoever he owe ought to allow or is bought for his Account, and Creditor by all owing to him or to be m him good whether for debts standing out, or for the proceed of Goods sold, or otherwise, an said to be Currant in relation to other Accounts this being the General Account, and those pa ular Accounts either of Goods bought or sold for his use, or of Debts owing by him due to him from others, of which Account take the* Analysis *following, being instanced in this Question.*

Goods received by Consignation to sell for another mans Account.

If not valued — Dr — The Goods for Account of the Owner in several A counts without any sum only expressing quantity Weig and Measure.

If the Owner desires to have them valued in your Books according to an Account sent with them (which is more for information than any other use) — Dr The Goods — for their first Appraisem Cr *A B* his Account currant — and when they are full s bear the *Ballance* whether Gain or Loss to the Accou currant accordingly.

Charges on those Goods — Dr Account of Goods — If there be any in Chest for Cr Cash — Account, otherwise make the count of Cash Debtor for what Money you lend the fa and Cash proper Creditor, when the Account is stru the *Leidger.*

Debts owing by the Principal — Dr *A B* His Account currant — The contrary, or Cr The parties in several Accounts — verse if Debts Owing to him

Money paid them for forbearance — Dr *A B* His Account currant — The contrary if Mo Cr Cash — received of Creditors — for Interest.

Interest allowed them on Account for forbearance — Dr Account currant — Cr The Parties to whom allowed

If allowed the Owner on Account for forbearance — Dr The Parties. Cr The Owner his Account currant

Sale of these goods — for ready money — Dr Cash / Cr The Goods — Goods so bought — Dr. the Goods / Cr. Cash

Sale of these goods — Upon Time — Dr The Buyers / Cr The Goods — Goods so bought — Dr. the Goods / Cr. the Sellers

Many other varieties there are as in private Account

Rebates on Goods sold — Dr The Account of Goods (or Account currant) Cr The Parties to whom the Goods were sold

The contrary if allowed on Goods bought

Reb

Rebates on Money, or Debts owing by the Principal ——— Dr The party to whom due / Cr The Principal his Account currant } The contrary on Mony due to him.

Provisions allowed you on those Goods ——— Dr The Goods ——— / Cr Cash if taken out ——— } otherwise the Accounts being stated in the Leigder Cr Profit and Loss.

Those Goods full sold Dr The Goods ——— / Cr The Account currant } For the neat Proceed or Ballance carried thither whether they be full sold or no, when the Account is to be Ballanced.

Returns shipt off Dr The Account currant ——— / Cr The Account of the Goods } For the full costs and charges.

## *To Ballance the Account.*

Money remaining in Chest ——— Dr Account currant / Cr Cash for the Ballance remaining still in Chest

Debts owing to the Principal ——— Dr Account currant / Cr The parties indebted

If owing by him ——— Dr The parties / Cr The Account currant, which for conclusion will Ballance, and shews the state of the Question, what, and how due, and whether in ready Money, or upon time.

*But I rather affect the drawing up of an Account of Ballance thus,*

Dr Ballance

Cr Cash for the foot remaining in Chest

Cr The parties that are indebted

Again,

Dr The parties to whom the Principal is indebted

Cr Ballance

And to enter the Ballance of the Account currant accordingly on Debit or Credit as it falls, and for conclusion this Account will Ballance, and shews the state of the Question, what due to the Principal, or owing by him, and how: whether in ready Money, or Debts.

The other form of Ballancing is instanced already in the Account currant and Stock of the second Question, and is more intricate to proceed on in new Accounts, especially when there are Debts standing out both payable and receivable, and is not approvable in a Leidger where these Accounts are stated amongst others, in which case all the Ballances are carried to the general Ballance, and there it is usual to add this Title, Cash or Goods for Account of such a man Debitor, *&c.*

## September the first, 1649.

### Journal *to the former* Wast Question.

| | | | | l. | s. | d. | l. | s. | d. | M. | S. | D. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Dr | *Thomas Sweet* his Account currant for the sum of *jxC iiij*$^{l}$. *xij*$^{s}$. and is for the Debts following owing by him at his going over into *Spain*, for the which I have engaged upon security to me made before his departure. | | | | | | | | | | |
| 2 | Cr | *John Brown* Grocer of *London*, due to him the 12 of *November* next coming *jC xxx*$^{l}$. *xvij*$^{s}$. | | 130 | 17 | 00 | | | | | | |
| | | More due the 14 *January* next ensuing | | 100 | 00 | 00 | | | | | | |
| | | More due the 25 *March* following | | 50 | 00 | 00 | 280 | 17 | 00 | | | |
| 3 | Cr | *Baldwin Hodges* due to him the 16 *February* next coming *jC Lxxj*$^{l}$. *xij*$^{s}$. | | | | | 171 | 12 | 00 | | | |
| 3 | Cr | *John Laramoore* due to him the 29$^{th}$ of this instant Month of *September ijC*$^{l}$. | | | | | 200 | 00 | 00 | | | |
| | | More due the 25$^{th}$ *March* ensuing *xL*$^{l}$. | | | | | 40 | 00 | 00 | | | |
| 3 | Cr | *Samuel Whitson* due the 16$^{th}$ instant *jC*$^{l}$. | | | | | 100 | 00 | 00 | | | |
| | | More due the 14$^{th}$ *March* following *jC xij*$^{l}$. *iij*$^{s}$. | | | | | 112 | 03 | 00 | | | |
| | | | | | | | 904 | 12 | 00 | 904 | 12 | 00 |
| 3 | Dr | *James Bendwidge* owing by him the 17$^{th}$ of this instant *September*, *jC xvij*$^{l}$. *v*$^{s}$. *vj*$^{d}$. | | | | | 117 | 05 | 06 | | | |
| | | More owing by him due the 28 *October*, following *ijC*$^{l}$. | | | | | 200 | 00 | 00 | | | |
| 3 | Dr | *Jonas Kemp* owing by him due the 28 of *March* next coming as *per* his obligation *ijC xL*$^{l}$. | | | | | 240 | 00 | 00 | | | |
| 1 | Cr | *Thomas Sweet* his Account currant for the particulars above, being all the Debts owing to him at his going over. | | | | | 557 | 05 | 06 | 557 | 05 | 06 |

Dr Cotton Wool Received into my charge 32 Bags Barbado's weighing neat (tare 4 *per centum* abated) 75*C* 3q$^{rs}$ 14$^{l}$. all marked T S and numbred from N° 1 to 32.

2 Dr Ginger Remaining in the Principals Warehouse 12 bags all in sorts of the *West-India* ungarbled weighing neat (tare 6 pound *per* bag abated) 29*C* 2q$^{rs}$. all numbred from N° 17 to 28.

The 9$^{th}$ *September*.

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2 | Dr. | Cash | For the sum of *ijC L*$^{l}$. and is for so much received of M$^{r}$ *William Hain* Turky Merchant for an Action or portable Adventure of *ijC xLv*$^{l}$. sterling in the Turky Companies hands whereof the Principal was owner sold and made over to the said M$^{r}$ *Hain* by virtue of a Warrant and Letter of Attorney, and comes to as above | | | | | | | 250 | 00 | 00 |
| 1 | Cr | *Thomas Sweet* his Account currant | | | | | | | | | | |

A Dr Fustians Eng$^{s}$ Manufacture, remaining in the Principal Warehouse 100 q$^{s}$ of Venetian Eng$^{s}$ which are to be shipped off to his Factors or himself at S$^{t}$ *Lucars*.

(2)

*September* 13th 1649.

2 Dr *John Brown* Grocer } For the ſum of *jC xvij*l. *x*s. and is for 12 bags of
2 Cr Ginger ——— } Ginger in ſorts ungarbled ſold him upon 2 Months time in part of his firſt Bill of 130l. 17s. not due till the 12 of *November* following, and weighed, *viz.*

| | C. | qrs. | l. | | C. | qrs. | l. |
|---|---|---|---|---|---|---|---|
| N°.17 | 2 | 2 | 00 | N°.28 | 2 | 1 | 20 |
| 20 | 2 | 1 | 27 | 26 | 2 | 2 | 07 |
| 19 | 2 | 2 | 01 | 24 | 2 | 1 | 26 |
| 18 | 2 | 1 | 25 | 27 | 2 | 2 | 10 |
| 23 | 2 | 2 | 03 | 25 | 2 | 2 | 16 |
| 22 | 2 | 1 | 18 | the 7 bags | 17 | 1 | 17 |
| 21 | 2 | 1 | 27 | | | | |
| | | | | total | 30 | 0 | 02 |
| 7 bags weight | 17 | 1 | 17 | tare at 6l *per* bag | 00 | 2 | 16 |

Reſts neat ſold him at *iiij*l *per centum* ——— 29 — 1 — 14 produceth 117 10 00

*September* the xviijth.

2 Dr Caſh ——— } For the ſum of *xvij*l. *v*s. *vj*d. and is for ſo much received
3 Cr *James Bendwidge* } from him in part of his firſt Bill of *jC xvij*l. *v*s. *vj*d. now due; the reſt being *jC*l. to ſtand out 4 Months upon ſimple Intereſt at 8 *per centum, per annum* ——— 17 05 06

The 3d *October.*

4 Dr *John Blay* Merchant } For the ſum of *jC Lxxxj*l. *viij*s. *iij*d. and is for 32
Cr Cotton Wool ——— } bags Barbado's weighing neat (tare 10l. *per* bag already abated) 75*C*—2qrs 10l. ſold him at *ij*l. *viij*s. *per Cent.* whereof he hath cleared the Exciſe, and produceth as above ——— 181 08 03

To make good the value of *Lxxx*l. more or leſs in Lead at *xj*l. *x*s. the Fother of 19*C* and *jC*l. more in Lancaſhire counterfeit Millain Fuſtians, at *ij*l. *per* ps. and the reſt in ready Money, of both which Commodities he is to clear the Exciſe, and to deliver them free of all charges into the Warehouſe.

The 5th *Ditto.*

| | | | l. | s. | d. |
|---|---|---|---|---|---|
| 4 | Dr | Lead for the ſum of *Lxxxj*l. *j*s. *jx*d. and is for 50 pigs of 2 Notches, weighing groſs 7 Fother *jC* at *xj*l. *x*s. *per* Fother, comes to ——— | 81 | 01 | 09 |
| 4 | Dr | Fuſtians *Engliſh* manufacture for the ſum of *jC*l. and is for 50 ps of Lancaſhire Millains containing *Inviron* 37 Yards a ps received in barter of Cotton Wool at 2l. *per* ps. ——— | 100 | 00 | 00 |
| 2 | Dr | Caſh for *vj*s. *vj*d. and is for ſo much received of *John Blay* in full to clear our truck or barter, being the ballance of his account — | 00 | 06 | 06 |
| 4 | Cr | *John Blay* for the particulars by him made good as above — | 181 | 08 | 03 |

(3)

The 12 of *October*, (1649.)

2 Dr Ginger } For the sum of 61l. and is for several charges disbursed on 50
2 Cr Cash } bags of *West-India* Ginger in sorts, all numbred from N° 1 to 50 received out of the *Lion* of *London* which come consigned to me from *Thomas Sweet*'s Factors at St. *Lucars*, and for the which I have entred into Bond for the due payment of the Excise, and is as follows,

| | l. | s. | d. |
|---|---|---|---|
| Paid fraight of the same as *per* Bill of Lading laden hither for 6¼ Tun at 2l. 8s. *per* Tun | 15 | 00 | 00 |
| *Item*, paid Custom of the said 50 bags weighing netto at the Custom-house (tare and the allowance of 15 *per centum* abated) 13000l. suttle rated at 1s. 4d. *per* pound at 5 *per centum* of *ditto* value is xLiijl. vj. viijd. | 43 | 6 | 8 |
| More disbursed in petties, as Lighterage, Cranage, Carmen and Porters, &c. | 2 | 13 | 4 |
| | 61 | 00 | 00 |

| l. | s. | d. |
|---|---|---|
| 61 | 00 | 00 |

The 30th *October*.

2 Dr Ginger } For the sum of vjl. vs. and is for so much paid garbling and sor-
2 Cr Cash } ting of the said 50 bags of Ginger

| l. | s. | d. |
|---|---|---|
| 6 | 5 | 00 |

The 6th *November*.

2 Dr Cash } For the sum of jC xLiijl. and is for 17 bags of garbled Ginger
2 Cr Ginger } sold *David Collis* Grocer for ready money at the weights and prices following, whereof he hath cleared the Excise, *viz.*

| | l. | s. | d. |
|---|---|---|---|
| 7 Bags of large Ginger wt neat 17C-0qrs-7l at iiijl ijs *per centum* | 69 | 19 | 1 |
| 8 Bags of middle Ginger neat 19-2 at iijl xs *per centum* | 68 | 9 | 00 |
| 2 Bags of dust and small Ginger weighing neat 6--0--14 at 17s *per centum* | 5 | 4 | 1 |
| Abating 8s 2d in the whole value rests | 143 | 8 | 2 |

| l. | s. | d. |
|---|---|---|
| 143 | 00 | 00 |

The 12th *Ditto*.

2 Dr *John Brown* Grocer } For the sum of xiijl. vijs. and is for so much paid
2 Cr Cash } him in full of his first Bill of 130l. 17s. now due, and the obligo cancelled is

| l. | s. | d. |
|---|---|---|
| 13 | 07 | 00 |

The 16th *November*.

3 Dr *Baldwin Hodges* for the summ of jC Lxxjl. xijs.
1 Cr *Thomas Sweet* his Account Currant for 3 Months rebate of jC Lxxjl. xijs. now paid him 3 M° before-hand being not due till the 16 *February* and is at 8 *per cent.* simple Interest

| | l. | s. | d. |
|---|---|---|---|
| | 3 | 7 | 3 |
| 2 Cr Cash paid the said *Hodges* in full of his said Bill | 168 | 4 | 9 |
| | 171 | 12 | 00 |

| l. | s. | d. |
|---|---|---|
| 171 | 12 | 00 |

The 28th *Ditto*.

4 Dr Lead for the summ of Lxxxiiijl. iijs. iiijd. and is for the cost and charges of 47 pigs received in barter of Ginger as follows,

2 Cr Ginger for the sum of Lxxxiijl. vs. and is for 10 bags of middle Ginger wt neat 23C-0qrs-14l at iijl. xijs *per centum* bartered away with *David Collis* Merchant and whole-sale Grocer for 47 pigs of Lead wt 7 Fother

| | l. | s. | d. |
|---|---|---|---|
| | 83 | 05 | 00 |
| 4½C is | 00 | 18 | 4 |
| 2 Dr Cash paid Carmen and Porters for removing from his House to the Ware-house | 84 | 3 | 4 |

| l. | s. | d. |
|---|---|---|
| 84 | 03 | 04 |

| | | | | | | | | | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | The 12th *December*, (1649.) | | | | | | | | |
| 4 | Dr | Tobacco, for the sum *iiijC iij*l. *iiij*s. *iiij*d. and is for the first costs and several charges on 20 Potacco's of *Spanish* Tobacco which come home in the Ship *Jonas*, *Thomas* Mr consigned to me from the Principal at St *Lucars*. | | | | | | | | | |
| 1 | Cr | *Thomas Sweet* his Account currant for the sum of Rials 14000 and is for the first costs and charges of the said Tobacco there as *per* advice from the Principal, who desires to have the same rates set on them in my Books, and is at 6 pence *per* Rial | | | | | | l. 350 | s. 00 | d. 00 | |
| 2 | Cr | Cash for the sum of *Liij*l. *iiij*s. *iiij*d. and is for so much paid out in charges on the same Tobacco as follows, | | | | | | | | | |
| | | Paid Fraight and Primage 10s *per* Potacco | | | | 10 | 00 | 00 | | | |
| | | Paid Custom weighing netto there (tare 14l. *per* Potacco, and the allowance of 5 *per centum* abated) 1674l. suttle at 6d. a pound is | | | | 41 | 17 | 00 | 53 | 04 | 04 |
| | | *Item*, paid other petties and charges as *per* particulars | | | | 1 | 7 | 04 | | | |
| | | | | | | 53 | 04 | 04 | 403 | 04 | 04 |
| | | | The 28th *December*. | | | | | | | | |
| 2 | Dr | Cash for the sum of *jC Lxxxvj*l. *v*s. *vj*d. and is for so much received of *Jonas Kemp* in full of *jC xC*l. which he now payes in in part of his Bill of *ijC xL*l. not due till the 28 of *March* ensuing, and for the which he is accordingly to be allowed rebate | | | | | | | 186 | 05 | 06 |
| 1 | Dr | *Thomas Sweet* his Account currant for the sum of *iij*l. *xiiij*s. *vj*d. and is for 3 months rebate of *jC xC*l. paid in by *Jonas Kemp* not due till the 28 of *March* and is at 8 *per centum* simple Interest | | | | | | | 3 | 14 | 06 |
| 3 | Cr | *Jonas Kemp* for the particulars above | | | | | | | 190 | 00 | 00 |
| | | | The 16th *January*. | | | | | | | | |
| 3 | Dr | *James Bendwidge* For the sum of *jC xLiiij*l. and is for 5 Potacco's sold Spanish Tobacco him wt gross 4*C*-2qrs-6-l is suttle 510l Tare 60l Treat *pro rato* of 4l *per* 104l) is 18l rests neat 432l at *vj*s. *viiij*d. *per* l. is— | | | | | | | | | |
| 4 | Cr | | | | | | | | 144 | 00 | 00 |
| | | To pay *xLiiij*l. in hand and to deliver 100 ps of Lancashire Osbrow Fustians for the rest at 1l. *per* ps | | | | | | | | | |
| | | | The 12th *Ditto*. | | | | | | | | |
| 4 | Dr | Fustians for the sum of *jc*l and is for 100 peeces of Lancashire Osbrow's received in Barter of Tobacco at 1l *per* ps | | | | | | | 100 | 00 | 00 |
| 1 | Dr | Cash for the sum of *xLiiij*l. and is for so much received from *James Bendwidge* to clear the Barter of Tobacco | | | | | | | 44 | 00 | 00 |
| 3 | Cr | *James Bendwidge* for the particulars above | | | | | | | 144 | 00 | 00 |

| | | | l. | s. | d. |
|---|---|---|---|---|---|
| | | The 15th *January*. | | | |
| 3 | Dr | *Samuel Whitſon* for the ſum of *iijC xxvij*l. *vj*s. *vj*d. and is for the particulars following, | | | |
| 4 | Cr | Spaniſh Tobacco for the ſum of *iijC xxv*l. *xvij*s. and is for 11 Potacco's ſold him weighing groſs 10C 0qrs 2l is ſuttle 1122l. tare 14l. *per* Potacco treat 37l. reſts neat 931l. and is at 7s. a pound — 325 17 00 | | | |
| 1 | Cr | *Thomas Sweet* his Account currant for the ſum of *j*l. *jx*s. *vj*d. and is for 2 Months rebate of *jC xij*l. *iij*s. due to the ſaid *Whitſon* the 14 of *March* next coming and now ſatisfied afore-hand, and is at 8 *per centum* ſimple Intereſt — 1 09 06 | | | |
| | | To make good to *John Brown* Grocer *jC*l. and the Ballance to pay in ready Money. 327 06 06 | 327 | 06 | 06 |
| | | *Ditto.* | | | |
| 2 | Dr | *John Brown* Grocer, for the ſum of *jC*l. and is for ſo much he accepts payment of from *Samuel Whitſon* in full of a Bill for ſo much due to him yeſterday *paſſato* and is — 100 00 00 | | | |
| 1 | Dr | *Thomas Sweet* his Account currant for the ſum of *ij*l. *xiij*s. *iiij*d. and is for ſo much to be made good to *Samuel Whitſon* for 4 Months forbearance of *jC*l. due to him the 16 *September* paſt, and not ſatisfied till now, being at 8 *per cent.* ſimple Intereſt — 2 13 04 | | | |
| 2 | Dr | Caſh for the ſum of *xij*l. *x*s. *ij*d. and is for ſo much received in full from *Samuel Whitſon* to clear Accounts between us of all demands whatſoever — 12 10 02 | | | |
| 3 | Cr | *Samuel Whitſon* for the particulars above *jC xv*l. *iij*s. *vj*d. — 115 03 06 | 115 | 03 | 06 |
| | | The 18th *January*. | | | |
| 2 | Dr | Caſh for the ſum of *jC ij*l. *xiij*s. *iiij*d. and is for ſo much received as follows, | | | |
| 3 | Cr | *James Bendwidge* received of him payment of *jC*l. due upon his firſt Bill due the 14 *September* paſt and continued at Intereſt — 100 00 00 | | | |
| 1 | Cr | *Thomas Sweet* his Account currant received for 4 Months forbearance of *ditto* ſum at 8 *per centum* ſimple Intereſt the ſum of *ij*l. *xiij*s. *iiij*d. — 2 13 04 | | | |
| | | 102 13 04 | 102 | 13 | 04 |
| | | The 29th *January*. | | | |
| 3 | Dr | *John Laramoore* for the ſum of *ijC*l. and is for the particulars following, | | | |
| 4 | Cr | Spaniſh Tobacco, for the ſum of *jC jx*l. *x*s. and is for 4 Potacco's wt groſs 3C 3qrs 8l. is ſuttle 408l. tare 48l. treat 14l. reſts neat 346l. at 6s. 4d. a pound abating 1s. 4d. in the whole — 109 10 00 | | | |
| 3 | Cr | *James Bendwidge* for the ſum of *xC*l. *x*s. and is for his obligation for ſo much made over and payable to *John Laramoore* which he hath accepted and is now become his Dr. — 90 10 00 | | | |
| | | 200 00 00 | 200 | 00 | 00 |
| | | *Ditto.* | | | |
| 1 | Dr | *Thomas Sweet* his Account currant for the ſum of *v*l. *vj*s. *viij*d. and is | | | |
| 2 | Cr | Caſh — for ſo much paid *John Laramoore* for 4 Months forbearance of *ijC*l. due the 29 of *September* paſt and is at 8 *per centum* ſimple Intereſt — | 5 | 06 | 08 |

The 2d *February*.

Dr *James Bendwidge* } For the sum of *iiij*l. and is for three
Cr *Thomas Sweet* his Account currant } Months forbearance of *jC*l. due
the 28 of *October* past, and not till now satisfied at the rate of 8 *per*
*centum* simple Interest, is as before —— 4 00 00

*Ditto.*

Dr Cash —— } For the sum of *jC xiij*l. *x*s. and is for so much re-
Cr *James Bendwidge* } ceived from him in full of his second Bill of *ijC*l. due
the 28 of *October* past, and forbearance of the same is —— 113 10 00

The 12th *Ditto.*

Dr *James Bendwidge* } For the sum of *jC xxix*l. *xix*s. and is for 13 bags of
Cr Ginger —— } large Ginger sold him wt gross 32C 1q. 14l. tare 6l.
*per* Bag rests neat 31C 2qrs 22l. at 4l. 2s. *per centum* is —— 129 19 00

To pay *John Davis* Merchant *Lxix*l. *xix*s. for 6 Fother of Lead being 42 pigs for the which I have already agreed and the rest at 2 and 2 Months as *per* two Bills under his hand, the one for 30l. payable 16th *April*, the other for as much payable the 16th *June* following ——

The 14th *Ditto.*

Dr Lead for the sum of *iiijC xxvij*l. *j*s. *vj*d. and is for 222 pigs bought as follows, with several charges at shiping off

| | | l. | s. | d. | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| Cr | *James Bendwidge* for the sum of *Lxix*l. *xix*s. and is for 42 pigs weighing 6 Fother of 19½C *Incirca* for the which he is to pay *John Davis per* agreement —— | 69 | 19 | 00 | | | |
| Cr | Cash for the sum of *iiijC Lvij*l. *ij*s. *vj*d. and is for so much disbursed on Lead as follows, | | | | | | |
| | Bought of Mr *John Terrel* Merchant 180 pigs weighing 25 Fother 15C 2qrs at *xj*l. *xij*s. *per* Fother is *ijC xCix*l. *x*s. *iiij*d. abating the odd Groat rests —— 299-10-00 | | | | | | |
| | *Item*, paid Excise of 222 pigs wt 31 Fother of 20C at *v*s. *per* Fother —— 7-15-00 | | | | | | |
| | More paid custom of 319 pigs shipt off and laden aboard the Swan bound for St *Lucars* and go consigned as *per* Bill of Lading to *Thomas Sweet* weighing 44 Fother 18C 2qrs rated at 20l. the Fother of 20C, with Lighterage, Carmen, Porters, *&c.* —— 49-17-07 357-02-06 | 357 | 02 | 06 | | | |
| | | 427 | 01 | 06 | 427 | 01 | 06 |

*Ditto* the 15th.

| | | l. | s. | d. | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| Dr | *Thomas Sweet* his Account currant for the sum of *jC*l. and is for a Bill of Exchange drawn on me payable at sight to *Stephen Everton* for the like value took up of his Factor at *Sivil*, with a Letter of Advice and Intimation to draw up the Account currant and send along with the Goods —— | 100 | 00 | 00 | | | |
| Dr | Fustians for the sum of *xxj*l. *xviij*s. and is for so much paid custom, packing, and charges, of 300 ps shipt off in 12 Drumfats all numbred from No 1 to 12 marked T S and laden aboard the Good Ship the Swan, *Theodore Jennings* Master, bound for St. *Lucars* all consigned to the Owner the particulars being too large here to instance —— | 21 | 18 | 00 | | | |
| Cr | Cash for the particulars paid out as above —— | 121 | 18 | 00 | 121 | 18 | 00 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | To Ballance the former Account enter | | l. | s. | d. | l. | s. | d. |
| | Dr | Ginger for Provision or Factorage at 2 *per centum* | | | 9 | 09 06 | | | |
| | Dr | Cotton Wool for the said at *ditto* rate, & Brokerage at $1\frac{1}{2}$ *d.* *per* l. | | | 4 | 15 02 | | | |
| | Dr | Fustians for the said and is *viij*l. | | | 4 | 00 00 | | | |
| | Dr | Lead for the said at *ditto* rate of 2 *per centum* | | | 10 | 13 06 | | | |
| | Dr | Tobacco for the said at *ditto* rate | | | 11 | 11 08 | | | |
| | Cr | Cash taken out for Provisions as above | | | 40 | 09 10 | 40 | 09 | 10 |
| | Dr | Ginger for the neat proceed of 52 bags sold | | | 396 | 19 06 | | | |
| | Dr | Cotton Wool for the neat proceed of 32 bags sold | | | 176 | 13 01 | | | |
| | Dr | *Spanish* Tobacco for the neat gains of 20 Potacco's | | | 164 | 11 00 | | | |
| | Cr | *Thomas Sweet* his Account currant for the particulars above | | | 738 | 03 07 | 738 | 03 | 07 |
| | Dr | *Thomas Sweet* his Account currant for the sum of *viijC xxviij*l. *xviij*s. *j*d. | | | | | | | |
| | Cr | Fustians for the Ballance of that Account born to his Debit. | | | 225 | 18 00 | | | |
| | Cr | Lead for the full costs and charges of 319 pigs shipt off | | | 603 | 00 01 | | | |
| | | | | | 828 | 18 01 | 828 | 18 | 01 |
| (1) | | | | | | | | | |
| 1649. | | *Thomas Sweet* his Account currant | Dr. | | | | | | |
| *Septem.* | 1 | To *John Brown* Grocer due to him at 3 several payments | 2 | | 280 | 17 00 | | | |
| | — | To *Balwin Hodges* due to him the 16 *February* next | 3 | | 171 | 12 00 | | | |
| | — | To *John Laramoore* due to him the 29th instant | — | | 200 | 00 00 | | | |
| | — | To the said due the 25th *March* ensuing | — | | 40 | 00 00 | | | |
| | — | To *Samuel Whitson* due the 16th instant | — | | 100 | 00 00 | | | |
| | — | To the said more due the 14th of *March* following | — | | 112 | 03 00 | | | |
| *Decem.* | 28 | To *Jonas Kemp* for 3 months rebate of *jC*x*C*l now paid in before it be due | 3 | | 3 | 14 00 | | | |
| *Januar.* | 15 | To *Sam. Whitson* for 4 months forbearance of *jC*l due to him in *Sept.* last | — | | 2 | 13 00 | | | |
| | 29 | To Cash paid *Joh. Laramoor* for 4 M° forbearance of *ijC*l due in *Sept.* last | 2 | | 5 | 06 00 | | | |
| *Februa.* | 15 | To the said paid *Steven Everton* for a Bill of Exchange charged on me | — | | 100 | 00 00 | | | |
| | R | To Fustians for the Ballance of that Account brought hither | 4 | | 225 | 18 00 | | | |
| | R | To Lead for the first costs and charges of 319 pigs shipt off | — | | 603 | 00 01 | | | |
| | R | To Ballance due to the Owner by foot of this acct born to fol. 1 and 5 | — | | 61 | 14 01 | | | |
| | | | | | 1906 | 19 02 | | | |
| | | Ballance of these Accounts | Dr. | | | | | | |
| | R | To *James Bendwidge* owing by him on the foot of his Account | 3 | | 60 | 00 00 | | | |
| | R | To *Jonas Kemp* owing by him as *per* Ballance of his Account | — | | 50 | 00 00 | | | |
| | R | To Cash for the Ballance remaining in Cheft | 2 | | 41 | 14 01 | | | |
| | | | | | 151 | 14 01 | | | |

| | | | *l.* | *s.* | *d.* | l. | S. | D. |
|---|---|---|---|---|---|---|---|---|
| | | To draw up the Account of Ballance enter, | | | | | | |
| Dr | | Ballance for the sum of *jC Lj*[l]. *xiij*[s]. *vij*[d]. | | | | | | |
| Cr | | *James Bendwidge* owing by him by foot of his Account | 60 | 00 | 00 | | | |
| Cr | | *Jonas Kemp* owing by him | 50 | 00 | 00 | | | |
| Cr | | Cash for the Ballance remaining in Chest | 41 | 14 | 07 | | | |
| | | | 151 | 14 | 07 | 151 | 14 | 07 |
| Dr | | *Thomas Sweet* his Account currant due to the Owner | 61 | 14 | 07 | | | |
| Dr | | *John Brown* for the Ballance owing him | 50 | 00 | 00 | | | |
| Dr | | *John Laramoor* for the Ballance owing to him | 40 | 00 | 00 | | | |
| Cr | | Ballance for the particulars above | 151 | 14 | 07 | 151 | 14 | 07 |

This Account of Ballance shews the state of the Question; what stands on Dr. side is due or owing to the Owner, and what on Cr. side is due to himself and owing by him to others.

To proceed in new Books, the Ballances (either of this or other accounts) may be carried along (as is here done) without drawing up an Account of Ballance or Journal parcels, or out of the Account of Ballance drawn up either with or without Journal parcels making the parcels on Dr. side Dr. to the Account currant, and the Account currant Dr. to the Creditors on Creditors side.

(1)

*Per contra Thomas Sweet* Cr.

| 1649. | | | | | | | |
|---|---|---|---|---|---|---|---|
| *Sept.* | 1 | By *James Bendwidge* owing by him due the 17 instant | 3 | 117 | 05 | 06 | |
| | — | By the said more owing not due till the 28 *October* following | — | 200 | 00 | 00 | |
| | — | By *Jonas Kemp* owing by him due the 28 *March*, 1650. | — | 240 | 00 | 00 | |
| *Ditto.* | 9 | By cash rec[d] for a partable action in the *Turky* comp[s] hands sold M[r] *Hain* | 2 | 250 | 00 | 00 | |
| *Nov.* | 16 | By *Balwin Hodges* for 3 *M*° rebate of his bill of *jC Lxxj*[l] *xij*[s] now paid him | 3 | 03 | 07 | 03 | |
| *Dec.* | 12 | By *Spanish* Tobacco for the 1 costs & charges of 20 Potacco's as *per* Jou. | 4 | 350 | 00 | 00 | |
| *January* | 15 | By *Samuel Whitson* for 3 Months rebate of 112[l]. 3[s]. now satisfied | 3 | 01 | 09 | 06 | |
| | 18 | By Cash received of *James Bendwidge* for 4 *M*° forbearance of *jC*[l]. | 2 | 02 | 13 | 04 | |
| *Febr.* | 2 | By *James Bendwidge* for 3 *M*° forbearance of *ijC*[l]. | 3 | 04 | 00 | 00 | |
| | R | By Ginger for the neat proceed of 52 bags sold | 2 | 396 | 19 | 06 | |
| | R | By Cotton Wool for the neat proceed of 32 bags Barbado's | — | 176 | 13 | 01 | |
| | R | By *Spanish* Tobacco for the neat gains of 20 Potacco's sold | 4 | 164 | 11 | 00 | |
| | | | | 1906 | 19 | 02 | |

Ballance *Per contra* Cr.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | R | By *Thomas Sweet* his Account currant due to him as in folio | 1 | 61 | 14 | 07 | |
| | R | By *John Brown* Grocer due to him payable 25 *March*, 1650. | 2 | 50 | 00 | 00 | |
| | R | By *John Laramcor* due to him payable 25 *March* ensuing 1650. | 3 | 40 | 00 | 00 | |
| | | | | 151 | 04 | 07 | |

| 1649. | | Cash for Account of *Thomas Sweet* Dr. | | l. | s. | d. |
|---|---|---|---|---|---|---|
| *Sept.* | 1 | To *Thomas Sweet* his account currant received for a partable action or adventure in the *Turky* Companies hands sold M^r *William Hain* | 1 | 250 | 00 | 00 |
| | 18 | To *Jam. Bendwidge* rec^d in part of his first Bill the rest continued at Int. | 3 | 17 | 05 | 06 |
| *Octob.* | 5 | To *John Blay* received from him in full to clear a Barter | 4 | — | 06 | 06 |
| *Nov.* | 6 | To Ginger received for 17 bags sold *Dav. Collis* Grocer as *per* Journal— | 2 | 143 | 00 | 00 |
| *Dec.* | 28 | To *Jonas Kemp* received from him in full of *jC xC*^l 3. *M*^o before it be due | 3 | 186 | 05 | 06 |
| *January* | 10 | To *James Bendwidge* received of him to clear the barter of Tobacco — | — | 44 | 00 | 00 |
| | 15 | To *Sam. Whitson* received from him in full for the Ballance of his acc^t— | — | 12 | 10 | 02 |
| | 18 | To *James Bendwidge* received from him in full of *jC*^l. due on his first Bill | — | 100 | 00 | 00 |
| | — | To *Th. Sweets* acc^t currant received for 4 M^o forbearance of the said *jC*^l. | 1 | 2 | 13 | 04 |
| *Febr.* | 2 | To *Jam. Bendwidge* received from him in full of his 2^d bill & forbearance | 3 | 113 | 10 | 00 |
| | | | | 869 | 11 | 00 |

| 1649. | | Ginger for Account of *Thomas Sweet* Dr | | | | |
|---|---|---|---|---|---|---|
| *Sept.* | 1 | 12 bags unsold remaining in the Ware-house<br>50 bags in sorts received by consignation the 12 *October* | | | | |
| *Octob.* | 12 | To Cash paid freight, custom & charges of the said 50 bags as *per* Jour. | 2 | 61 | 00 | 00 |
| | 30 | To the said paid garbling the said 50 bags | — | 6 | 05 | 00 |
| | — | To Cash taken out for my Provisions at 2 *per centum* | 2 | 9 | 09 | 06 |
| | R | To *Thomas Sweets* account currant for the neat proceed of 52 bags sold | 1 | 396 | 19 | 06 |
| | | | | 473 | 14 | 00 |

| 1649. | | Cotton Wool 32 bags Barbado's neat 75*C* 3q^rs. 14^l. Dr | | | | |
|---|---|---|---|---|---|---|
| *Sept.* | 1 | To Cash taken out for provisions at 2 *per cent.* & paid Brokerage at 1½. | 1 | 4 | 15 | 02 |
| | R | To *Thomas Sweet* his Acc^t currant for the neat proceed carried thither- | — | 176 | 13 | 01 |
| | | | | 181 | 08 | 03 |

| 1649. | | *John Brown* Grocer Dr. | | | | |
|---|---|---|---|---|---|---|
| *Septem.* | 13 | To Ginger for 12 bags ungarbled sold him in part of his first Bill for— | 2 | 117 | 10 | 00 |
| *Nov.* | 12 | To Cash paid him in full of his first Bill | — | 13 | 07 | 00 |
| *January* | 15 | To *Samuel whitson* for his Bill obligatory accepted *per* assignment for- | 3 | 100 | 00 | 00 |
| | R | To Ballance due to him by conclude of this account born to folio 1&5^th | — | 50 | 00 | 00 |
| | | | | 280 | 17 | 00 |

*Per contra* Cash Cr.

| | | | | £ | s. | d. |
|---|---|---|---|---|---|---|
| 1649. Octob. | 12 | By Ginger paid freight, custom, & charges of 50 bags of *West-India* Gin. | 2 | 61 | 00 | 00 |
| | 30 | By the said paid garbling the said 50 bags | — | 6 | 05 | 00 |
| Nov. | 12 | By *John Brown* Grocer paid him in full of his first Bill | 2 | 13 | 07 | 00 |
| Ditto | 16 | By *Baldwin Hodges* paid him in full of his Bill of *lC Lxxxj*$^{l}$. *xij*$^{s}$. | 3 | 168 | 04 | 09 |
| | 28 | By Lead paid Carmen and Porters for removing 47 pigs | 4 | — | 18 | 04 |
| Dec. | 12 | By *Spanish* Tobacco paid fraight, custom, and charges of 20 Potacco's | — | 53 | 04 | 04 |
| January | 29 | By *Th. Sweets* acc$^{t}$ currant paid *Joh. Laramoor* for 4 M$^{o}$ forbearance of *ijC*$^{l}$ | 1 | 5 | 06 | 08 |
| Febr. | 14 | By Lead paid for 180 pigs with Excise, custom and charges, as *per* Jour. | 4 | 357 | 02 | 06 |
| Ditto | 15 | By *Thomas Sweet* his account currant paid a Bill of Exchange | 1 | 100 | 00 | 00 |
| — | | By Fustians paid custom, drumfats, packing, & charg. of 300 p$^{s}$ shipt off | 4 | 21 | 18 | 00 |
| R | | By Gin. Cot. wool, *&c.* taken out for my provisions, as in Dr. fol. 2, 2, 4, 4, 4 | — | 40 | 09 | 10 |
| R | | By Ballance remaining in cheſt born to fol. 1 and 5 | — | 41 | 14 | 07 |
| | | | | 869 | 11 | 00 |

Ginger *per contra* Cr.

| | | | | | | |
|---|---|---|---|---|---|---|
| 1649. Sept. | 13 | By *John Brown* for 12 bag. in sorts w$^{t}$ neat 29*C* 1q$^{r}$ 14$^{l}$ sold him at 4$^{l}$ *cent* | 2 | 117 | 10 | 00 |
| | | 7 bags large neat 17*C*-0q$^{rs}$-7$^{l}$ at *iiij*$^{l}$ *ij*$^{s}$ *per centum* | | | | |
| | | 8 bags middle neat 19*C*-2q$^{rs}$-0$^{l}$ at *iij*$^{l}$ *x*$^{s}$ *per centum* | | | | |
| | | 2 bags small & duſt w$^{t}$ 6*C*-0q$^{rs}$-14$^{l}$ at *xvij*$^{s}$ *per cent.* | | | | |
| Nov. | 6 | By cash received of *Dav. Collis* Grocer for the said 3 parcels sold him | 2 | 143 | 00 | 00 |
| | 28 | By Lead for 10 bags middle bartered away for 47 pig. as *per* Jour. | 4 | 83 | 05 | 00 |
| | 12 | By *Ja. Bendwidg* for 13 bags of large Ginger w$^{t}$ neat 31*C* 2q$^{r}$ 22$^{l}$ sold for | 3 | 129 | 19 | 00 |
| R | | Remaining unsold 10 bags large Ginger w$^{t}$ neat 24*C*-1q$^{r}$ *Incivil* | | 473 | 14 | 00 |
| | | 62 bags | | | | |

Cotton Wool for account of *Thomas Sweet* Cr.

| | | | | | | |
|---|---|---|---|---|---|---|
| 1649. Octob. | 3 | By *John Blay* Merchant for 32 bags sold w$^{t}$ neat 75*C* 2q$^{rs}$ 10$^{l}$ at 48$^{s}$ *cent.* | 4 | 181 | 08 | 03 |
| | | This under weight loſt by allowance of $j^{l}$. *per* draught 1q$^{r}$-4$^{l}$ | | | | |

*Per contra John Brown* Cr.

| | | | | | | |
|---|---|---|---|---|---|---|
| 1649. Septem. | 1 | By *Thomas Sweet* his Account currant owing by him due the 12 *Nov.* | 1 | 130 | 17 | 00 |
| | | By the said more due the 14 *January* following | | 100 | 00 | 00 |
| | | By the said due the 25 *March* next coming | | 50 | 00 | 00 |
| | | | | 280 | 17 | 00 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1649. | | *Baldwin Hodges* Dr. | | | | | |
| *Nov.* | 16 | To *Tho. Sweet* his Account currant for 3 Months rebate of the Debt now satisfied | 1 | 3 | 07 | 03 |
| — | | To Cash paid him in full of his said Bill | 2 | 168 | 04 | 09 |
| | | | | 171 | 12 | 00 |
| 1649. | | *John Laramoore* Dr. | | | | |
| *January* | 29 | To *Spanish* Tobacco for 4 Potacco's sold him for | 4 | 109 | 10 | 00 |
| — | | To *James Bendwidge* for an assignment accepted and made over and is- | 3 | 90 | 10 | 00 |
| R | | To ballance due to him by conclude of this account born to fol. 1 & 5- | — | 40 | 00 | 00 |
| | | | | 240 | 00 | 00 |
| 1649. | | *Samuel Whitson* Dr. | | | | |
| *January* | 15 | To *Spanish* Tobacco for 11 Potacco's weighing neat 931*l*. at 7*s*. *per l*. sold him is | 4 | 325 | 17 | 00 |
| — | | To *Thomas Sweet* his Account currant for 3 Months rebate of the second Bill now satisfied | 1 | 1 | 09 | 06 |
| | | | | 327 | 06 | 06 |
| 1649. | | *Jonas Kemp* Dr. | | | | |
| *Sept.* | 1 | To *Tho. Sweet* his Account currant owing as *per* Bill obligatory, due the 28 *March.* | 1 | 240 | 00 | 00 |
| 1649. | | *James Bendwidge* Dr. | | | | |
| *Sept.* | 1 | To *Tho. Sweet* his Account currant owing to him due the 17 instant — | 1 | 117 | 05 | 06 |
| — | | To the said more due the 28 *October* following | — | 200 | 00 | 00 |
| *January* | 10 | To *Spanish* Tobacco for 5 Potacco's sold him to pay as *per* Journal — | 4 | 144 | 00 | 00 |
| *Febr.* | 2 | To *Thomas Sweets* Account currant for 3 Months forbearance of *ijC*l. - | 1 | 4 | 00 | 00 |
| | 12 | To Ginger for 13 bags of large sold him to pay at 2 and 2 Months— | 2 | 129 | 19 | 00 |
| | | | | 595 | 04 | 06 |

*Baldwin Hodges Per contra* Cr.

| | | | | L. | S. | D. |
|---|---|---|---|---|---|---|
| 1649. Sept. | 1 | By *Tho. Sweet* his Account currant owing by him due the 16 *February* | 1 | 171 | 12 | 00 |

*John Laramoore* Cr.

| | | | | | | |
|---|---|---|---|---|---|---|
| 1649. Sept. | 1. | By *Thomas Sweet* his Account currant due the 29th instant | 1 | 200 | 00 | 00 |
| | | By the said more owing not due till the 25th *March* following | — | 40 | 00 | 00 |
| | | | | 240 | 00 | 00 |

*Samuel Whitson* Cr.

| | | | | | | |
|---|---|---|---|---|---|---|
| 1649. Sept. | — | By *Tho. Sweet* his Account currant owing by him due the 16 instant | 1 | 100 | 00 | 00 |
| | 1 | By the said more owing due the 14 *March* ensuing | — | 112 | 03 | 00 |
| January | 15 | By *John Brown* Grocer for an assignment made over payable to *ditto* | 2 | 100 | 00 | 00 |
| | — | By *Thomas Sweet* his Account currant for 4 Months forbearance of *jC*l. | 1 | 2 | 13 | 04 |
| | — | By Cash received from him in full for the foot of this Account | 2 | 12 | 10 | 02 |
| | | | | 327 | 06 | 06 |

*Jonas Kemp* Cr

| | | | | | | |
|---|---|---|---|---|---|---|
| 1649. Dec. | 28 | By *Thomas Sweet* his Account currant for 3 Months rebate of *jC xC*l. paid in before it be due | 1 | 3 | 14 | 06 |
| | — | By Cash received from him in full of *jC xC*l. | 2 | 186 | 05 | 06 |
| | R | By Ballance owing by him by foot of this Account due 28 *March* born to fol. 1,5 | — | 50 | 00 | 00 |
| | | | | 240 | 00 | 00 |

*James Bendwidge* Cr.

| | | | | | | |
|---|---|---|---|---|---|---|
| 1649. Sept. | 17 | By Cash received from him in part of his first Bill now due | 2 | 17 | 05 | 06 |
| January | 10 | By Fustians for 100 peices of Lancashire Osbrows bought of him | 4 | 100 | 00 | 00 |
| | — | By Cash received from him to clear the barter of Tobacco | 2 | 44 | 00 | 00 |
| | 18 | By the said received from him in full of his first Bill | — | 100 | 00 | 00 |
| Octo. | 29 | By *John Laramoore* for an assignment made over payable to him | 3 | 90 | 10 | 00 |
| Febr. | 2 | By Cash paid in by him in full of his second Bill and forbearance thereof | 2 | 113 | 10 | 00 |
| | 14 | By Lead for 42 pigs the value payable by him, in part of Ginger sold is- | 4 | 69 | 19 | 00 |
| | R | By Ballance owing by him payable at 2 and 2 Months — 1, —5 | — | 160 | 00 | 00 |
| | | | | 595 | 04 | 06 |

| | | | | | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| 1649. | | Fuſtians Engˢ Manufacture for Account of *Thomas Sweet* Dr. | | | | | |
| *Sept.* | 1 | 100 pˢ. *Venet.* counterfeit for exportation remaining in the Warehouſe | | | 1 | | |
| *Octob.* | 5 | To *John Blay* for 50 pˢ Lancaſhire Millains at 2l. *per* pˢ | | 4 | 200 | 00 | 00 |
| *January* | 10 | To *James Bendwidge* for 100 pˢ of Lancaſhire Osbrow's bought at 1l *per* pˢ | | 3 | 100 | 00 | 00 |
| | | To Caſh paid for 12 Drumfats, Cuſtom, Packing, and Charges | | 2 | 21 | 18 | 00 |
| | | To the ſaid taken out for my Proviſions at 2 *per centum* | | 2 | 4 | 00 | 00 |
| | | | | | 225 | 18 | 00 |
| 1649. | | *John Blay* Merchant Dr. | | | | | |
| *Octob.* | 3 | To Cotton Wool for 12 bags Barbado's ſold him as *per* Journal for | | 2 | 181 | 08 | 03 |
| 1649. | | Lead for Account of *Thomas Sweet* Dr. | | | | | |
| *Octob.* | 5 | To *John Blay* Merchant for | 50 pigs wᵗ 7 fother jC at xjl xˢ *per* foth. | 4 | 81 | 01 | 09 |
| *Novem.* | 28 | To Ginger for | 47 pigs wᵗ 7 foth. 4¼C received in barter | | | | |
| | | for 10 bags of middle ginger | producing as *per* Journal | 2 | 83 | 05 | 00 |
| | — | To caſh paid carmen & porters | for removing the ſame | | 00 | 18 | 04 |
| | | To *James Bendwidge* for | 42 pig. wᵗ 6 foth. value payable by him | | 69 | 19 | 00 |
| | | To Caſh paid for | 180 pigs wᵗ 25 fother 15C 2qʳˢ and coſt | | 299 | 10 | 00 |
| | | To the ſaid paid Exciſe for | one hundred twenty two pigs | | 7 | 15 | 00 |
| | | To the ſaid paid cuſtom, *&c.* of | 319 pigs ſhipt off as *per* Journal | | 49 | 17 | 06 |
| | | To the ſaid taken out for my Proviſions at 2 *per centum* | | | 10 | 13 | 06 |
| | | | | | 603 | 00 | 01 |
| 1649. | | *Spaniſh* Tobacco for Account of *Thomas Sweet* Dr. | | | | | |
| *Decem.* | 12 | | 20 Potacco's received by Conſignation | | | | |
| | — | To *Tho. Sweet* his accᵗ currant for the firſt coſt & charg. as *per* his letter | | 1 | 350 | 00 | 00 |
| | — | To Caſh paid freight, cuſtom and charges as *per* Journal | | 2 | 53 | 04 | 04 |
| | | To the ſaid taken out for my proviſions at 2 *per centum* | | | 11 | 11 | 03 |
| | R | To account currant for the Ballance being the neat gains born thither | | 1 | 164 | 11 | 00 |
| | | | | | 579 | 07 | 00 |

| | | | | | l. | s. | d. |
|---|---|---|---|---|---|---|---|
| | | | Fuſtians *Per contra* | Cr. | | | |
| R | | By *Thomas Sweets* Account currant for the Ballance carried thither— | | 1 | 225 | 18 | 00 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | *John Blay* | Cr. | | | | |
| 5 | | By Lead for 50 pigs w^t 7 Fother *jC* received in barter of Cotton wool— | | 4 | 81 | 01 | 09 |
| – | | By Fuſtians for 50 p^s of Lancaſhire Millains at 2^l. *per* p^s.——— | | – | 100 | 00 | 00 |
| – | | By Caſh received from him in full to clear the Truck ——— | | 2 | 000 | 06 | 06 |
| | | | | | 181 | 08 | 03 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | Lead | Cr. | | | | |
| R | | By *Thomas Sweets* Account currant for the costs and charges of the ſaid 319 pigs Shipt off——— | | 1 | 603 | 00 | 01 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | *Spaniſh* Tobacco | Cr. | | | | |
| 10 | | By *Ja. Bendwidge* for | 5 | Potacco's ſold w^t neat 432^l. at *vj^s. viij^d. per* ^l. | | 144 | 00 | 00 |
| 15 | | By *Sam. Whitſon* for | 11 | Potacco's ſold him neat 931^l. at *vij^s.* a ^l.——— | 3 | 325 | 17 | 00 |
| 29 | | By *Joh. Laramoor* for | 4 | Potacco's ſold him neat 346^l. for the value of | – | 109 | 10 | 00 |
| | | | 20 | Potacco's neat ———1709^l. ſold for ——— | – | 579 | 07 | 00 |

| | | | | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *The Account removed to new Folio's to begin again will stand thus,* | | | | |
| | | Ginger 10 bags large remaining unfold as in folio (2) | 2 | | | |
| | | *James Bendwidge* Dr. | | | | |
| | R | To Ballance owing by him as in folio 3 brought hither | | | 60 | 00 |
| | | *Jonas Kemp* Dr. | | | | |
| | R | To Ballance owing by him brought from fol. 3d due 28 *March*, 1650. | 3 | | 50 | 00 |
| 1649. | | Cash for Account of *Thomas Sweet* Dr. | | | | |
| | R | To Ballance remaining in Cheſt brought from folio | 2 | | 41 | 00 |

| | | | | l. | s. | d. |
|---|---|---|---|---|---|---|
| 1649. | | *John Brown* Grocer | Cr. | | | |
| | R | By Ballance due to him payable the 25 *March* brought from folio — | 2 | 50 | 00 | 00 |
| 1650. | | *John Laramoor* | Cr. | | | |
| | R | By Ballance due to him payable the 25 *March* brought from folio — | 3 | 40 | 00 | 00 |
| | | *Thomas Sweet* his Account currant | Cr. | | | |
| | R | By Ballance brought from folio 1 and here placed to Account — | 1 | 61 | 14 | 07 |

THE FOURTH

# QUESTION,

BEING

# A QUESTION

OF

# A Ships FREIGHTMENT

WITH

# INSTRUCTIONS

# To keep Ship Accounts.

# INSTRUCTIONS

WITH

# A SHIPS ENGAGEMENT

OF

# A QUESTION:

BEING

# A QUESTION

THE FOURTH

# Instructions to keep Ship Accounts.

THE Books neceſſary to this purpoſe are a Note or Pocket Book, a Book of the Ships Expence, Charge or Diſburſements, of which I ſhall now ſpeak, a Book of Mariners Wages, and a Freight Book.

## *Of the Book of the Ships Diſburſements.*

This Book I adviſe to be kept in Folio, with two or ſometimes three Columns for the converſion and reduction of ſeveral Coins; out of the Note-Book into this Book are to be entred (as often as need requires) continually Page after Page, all common Diſburſements for the Ships uſe, which if you think fit may be born over from Leaf to Leaf, or the Sums of theſe ſeveral Folio's may be added together in one Page on Debitor ſide at the end of the Book, as likewiſe all that the Ship hath made for Freight or otherwiſe, there brought to Account on Creditor ſide, and the Account Ballanced up, before the doing whereof the Mariners Wages is to be entred out of the Book of Wages, whereof we come next to ſpeak; but obſerve by the way, that Carpenters and Caulkers work, and Bills for Proviſion and Furniture, being Numbred or Lettered, may be entred into one Line in the Ships Book with reference thereto.

## *Of the Book of Mariners Wages.*

This Book may be kept in Folio, every man having a particular Account of Debitor and Creditor, with an Alphabet or Kalendar at the end of the ſame, ſhewing in what Folio his Account is ſo placed (both Pages being accounted but one Folio) wherein he is to be made Debitor for all paid or ſent him (or for dead Mens Goods if he Buys any) and Creditor by the Ship for as much time and Salary as he ſerved for, Ballancing with him every Pay day, he ſubſcribing his Name as a Receipt, and for the ſatisfaction of the Owners, and when any man is diſcharged, to enter another in his room, and at the end of the Voyage, or as often as you Ballance the Ships Books (which ſome do at every Port, being a prudential courſe in reſpect of Mortality, and ſo carry the Ballance forward from Port to Port) all the Wages ſo paid them is to be transferred out of this Book, with relation thereto, into the Book of the Ships Diſburſements.

## *To Sell Dead Mens Clothes.*

The uſual courſe hath been firſt to take an Inventory, and afterwards to ſell at the Maſt (by three cryes, Who gives moſt) but the readieſt courſe is to bring them up upon the Deck, and there immediately to ſell them, keeping an Account of their Appraiſement or value, which ſaid Account may be ſubſcribed by ſome of the Ships company, as alſo with an atteſtation concerning the Goods left, if any; this Account is afterwards to be Poſted to every mans Debt that Buys, and to the parties Credit deceaſed, in the Book of Mariners Wages above-mentioned.

## *To Examin Ships Accounts.*

The Book of mens Wages clears all Diſburſements of that nature, for Victuals they make an Abſtract of the charge of Meat, Bread, Drink, *&c.* and according to the quantity of the men compare the ſame with 1 pound *per* man a Month, or with the rate of Victuals in *England*, with caution and due regard of Extraordinary Labours, or extraordinary dear rates paid for the ſame, granting a competent allowance to the Cabbin and ſick Men; other grand diſburſements for Ships neceſſaries may be cleared by Receipts for the ſame.

# The Form of a Freight-Book.

| | | | ₣ | ₰ | ₰ |
|---|---|---|---|---|---|
| | 100 | Brought from the other side ——— | 800 | 00 | 00 |
| | | The x^th *ditto* laden by *James Williams* and go consigned to *H. Barnslie* of Livorn. | | | |
| IW N° 7 | 1 | Chest marked as in the Margin, and is to pay Freight — ₣ | 12 | 00 | 00 |
| | | *Ditto* laden by the said, consigned as above. | | | |
| IW N° 7, 8, 11, 15, 112, | 5 | Bales of Cloth to pay Freight ₣ 10 *per* Bale ——— | 50 | 00 | 00 |
| | | ***The xjv. Ditto laden by the said, and go consigned to* Morgan Read *Consul.*** | | | |
| N° 13, 7, 5, 6, 8, 9, 10, 12, 15, 17. | 10 | Hogs-heads of Coppris to pay Freight ₣ 5 *per* h'h' numbred as in the Margin ——— ₣ | 50 | 00 | 00 |
| | 116 | Peeces of Goods | — | — | — |
| | | Sum ₣ | 912 | 00 | 00 |

***Sometimes these Accounts are to be kept with double Columns for conversion of Forrein Coins.***

## A Fictious Waft Queſtion of a Ships Freightment.

| | | | l. | s. | d. |
|---|---|---|---|---|---|
| Anno 1654. Dec. 12 | *William Brown* $\frac{1}{3}$, *Humphrey Barnes* $\frac{1}{4}$, *James Williams* $\frac{1}{4}$, *Thomas Jennings* $\frac{1}{12}$, *John Collins* $\frac{1}{12}$ | The Owners of the Ship *Neptune* whoſe names and parts are here expreſſed, agree joyntly to ſet her to Sea, the M^r *John Collins* the 12 of *December*, bringeth in his Accounts of her charge in ſetting out which, amounts to vc xcvij^l. xij^s. | 597 | 12 | 00 |

*At ſeveral times he received from the ſeveral partners theſe ſums following.*

| | l. | s. | d. |
|---|---|---|---|
| From *William Brown* jC xCviij^l. | 198 | 00 | 00 |
| From *Humphey Barnes* jC L^l. | 150 | 00 | 00 |
| From *Thomas Jennings* xLix^l. | 49 | 00 | 00 |
| From *James Williams* jC L^l. | 150 | 00 | 00 |
| | 547 | 00 | 00 |

| | | | l. | s. | d. |
|---|---|---|---|---|---|
| | | | 547 | 00 | 00 |

Three of theſe Owners, namely,
*John Collins*, *Humphrey Barnes*, *James Williams*, contract with the reſt to Freight and employ the ſaid Ship each $\frac{1}{3}$ on a Voyage to *Leghorn* and *Scandaroon* for eight Months certain, or ten Months uncertain, at Three Hundred and Seventy Pounds a Month.

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Febr. 12 | The Maſter of the Ship, *John Collins*, writes word to the Freighters that he made Freight of ſeveral Goods to *Leghorn* ℔ jxC xij the exchange at iiij^l. x^s. | 912 | 00 | 00 | 220 | 08 | 00 |
| | *Item*, he there ſold a Cable, a Mainſail and a Boat, which at his return are not placed to account in the Ships Books, and therefore entred here, the value was ℔ vjC xij at *Ditto* rate —— ℔ | 612 | 00 | 00 | 147 | 18 | 00 |
| March 24 | By a Letter of this date, it appears, he made Freight of Jews Goods to *Scandaroon* ℔ 200 at v^l. —— ℔ | 200 | 00 | 00 | 50 | 00 | 00 |

Anno 1654. Sept. 17 The Ship returning to *Livorne* the Voyage before ſhe was delivered proved 9 Months, 5 Days long, at 30 Days *per* Month, under pay of the Freighters at 370^l. a Month, who in the *Interim* Laded and employed her each $\frac{1}{3}$ Tonnage, with ſtocks of their own.

And now the Owners agreed joyntly to let out the ſaid Ship, and a Stock of Fifty Thouſand Dollers to the *Turky* Company, upon Cambio Maritimo or Bottomree to lade Currance at *Zaunt* at v^l. *per* Tonn Freight, and the Stock to be repaid again at the delivery of the Currance at 6 Shillings the Doller.

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Febr. 14 | The Ship took in 450 Tonns of Currance at *Zaunt* there Laden by the *Turky* Companies Factors, which were without any dammage ſafe unladen the 14 of *February*, the Freight amounts to —— | | | | 2250 | 00 | 00 |

| | | | l. | s. | d. |
|---|---|---|---|---|---|
| 1652. *Febr.* | 14 | The Maſter having ſpare room likewiſe, laded 7 Tonns upon his own Account and Adventure to pay 5l. *per* Tonn Freight | 35 | 00 | 00 |
| | | *Item*, paſſing by *Livorn* he there took in ſeveral peece Goods, the whole were to pay $ 150 Freight which he receives at home at *iiij*s. *vj*d. *per* Doll. | 33 | 15 | 00 |
| | 28 | To pay off the Mariners he receives from the Turky Company in part *ij* Mª pounds | 2000 | 00 | 00 |
| *Marth,* | 2 | He renders the Owners an Account of the value of three Thouſand and Eleven Pounds, diſburſed on the Ship in the term of the Voyage | 3011 | 00 | 00 |
| | | *Item*, an Account of *Lxxj*l. *ij*s. Sterling ſtill due to dead mens Friends, which he is to be allowed, and undertaketh to pay upon lawful demands- | 71 | 02 | 00 |
| | | The Owners deſire him to ſet the Ship to Sea again, and conclude to come to Account, and pay their Proportions when they Ballance the Accounts, whereupon he diſburſes for her Careening and other neceſſaries as *per* Account *iiijC xCvij*l. *iij*s. | 497 | 03 | 00 |
| | | *Item*, there is ſtill due to ſeveral Trades-men for Proviſions taken up by Bills *iiijC xiij*l. *xvij*s | 413 | 17 | 00 |
| | | *Item*, there is due to *Humfrey Barnes* for Port of Letters and Charges at meetings, which the Ship is to allow *iij*l. *iij*d. | 03 | 00 | 03 |
| | | More that the Freighters are to allow | 02 | 00 | 00 |
| | 24 | The Ship being liked of by the State, they buy her, being val. at *iij*Mª *L*l. | 3050 | 00 | 00 |
| | | Whereof *per* the conſent of the Owners, the Treaſurers of the Navy pay *William Brown* One Thouſand pound down in hand | 1000 | 00 | 00 |
| | | Whereof he is to be Accountable to the reſt for their Parts, when the Accounts are Ballanced. | | | |
| | | *Item*, the Commiſſioners of the Navy out of the value of the ſaid ſhip have contracted to pay the ſeveral Creditors or Trades-men for their Proviſions, amounting to Four Hundred and Thirteen Pounds Seventeen Shillings, from whom they are to demand ſatisfaction | 413 | 17 | 00 |
| | | One of the Owners, *viz. James Williams* being a Royalliſt, the Parliament have Sequeſtred his part of the Ships Appraiſement (the value of the Proviſions firſt deducted out of the whole) and is | 659 | 00 | 09 |
| | | *Item*, his ¼ part of 250l. ſtill due from the Turky Company is attached and condemned in their hands for Debts owing | 62 | 10 | 00 |
| | | And the ſaid Ship enters into the Publick ſervice, the ſaid *James Williams* being gone and hath left no viſible Eſtate. | | | |

*The Queſtion propoſed is, to have an Account of theſe Tranſactions ſtated, and having drawn the ſame to a Ballance, to make an exact diviſion of the Debts ſtanding out, and of the* 1000l. *received* per William Brown, *according to each Owners Intereſt and ſuitable to the juſtice and equity of the Account, that each Owner may know what he hath to pay or receive, and to or from whom, to avoid Law controverſies and Arbitrations without allowance of any Intereſt for matters paſt.*

## Journal parcels to the said Ship Question.

| | | | | l. | s. | d. | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|---|
| | | | *December* the 12th *Anno* 1651. | | | | | | |
| 2 | Dr | *William Brown* for the sum of *jC xCix*l. *iij*s. and is for ¼ of *vC jxCvij*l. *xij*s. the Ships charge in setting out | | 199 | 04 | 00 | | | |
| 2 | Dr | *Humphrey Barnes* for his ¼ of the said *jC xLvij*l. *viij*s. | | 149 | 08 | 00 | | | |
| 2 | Dr | *James Williams* for his ¼ of the said | | 149 | 08 | 00 | | | |
| 2 | Dr | *Thomas Jennings* for his 1/12 of the said | | 49 | 16 | 00 | | | |
| 1 | Dr | *John Collins* for his 1/12 of the said | | 49 | 16 | 00 | | | |
| 1 | Cr | Ship *Neptune* for the particulars above | | 597 | 12 | 00 | 597 | 12 | 00 |
| | | | *Ditto.* | | | | | | |
| 1 | Dr | *John Collins* Commander of the said Ship for the sum of *vC xLvij*l. and is for so much received by him at times of the several Owners towards setting out the said Ship. | | | | | | | |
| 2 | Cr | *William Brown* received of him *jC xCviij*l. | | 198 | 00 | 00 | | | |
| 2 | Cr | *Humphrey Barnes* received of him *jC L*l. | | 150 | 00 | 00 | | | |
| 2 | Cr | *James Williams* received of him *jC L.* | | 150 | 00 | 00 | | | |
| 2 | Cr | *Thomas Jennings* received of him *xLix*l. | | 49 | 00 | 00 | | | |
| | | | | 547 | 00 | 00 | 547 | 00 | 00 |
| | | | *Ditto.* | | | | | | |
| 1 | Dr | Ship *Netune* } For the sum of *vC xCvij*l. *xij*s. and is for so much by him | | | | | | | |
| 1 | Cr | *John Collins* } disbursed to set the said Ship to Sea as *per* his Accounts delivered in to the Owners | | | | | 597 | 12 | 00 |
| | | | *February* the 12th | | | | | | |
| 1 | Dr | *John Collins* for the sum of *ijC xCiiij*l. *xvj*s. *viij*d. | | | | | | | |
| 2 | Cr | *Humphrey Barnes* for the sum of *Lxxiij*l. *ix*s. *iiij*d. and is for his ⅓ part of ₣ 912 outward Freight to *Livorn* at *iiij*s. *x*d. *per* Doller, is | | 73 | 09 | 04 | | | |
| 2 | Cr | *James Williams* for his ⅓ part of the said | | 73 | 09 | 04 | | | |
| | | The other ⅓ appropriates to *John Collins*, and therefore not placed to Account | | | | | | | |
| 1 | Cr | Ship *Neptune* for the Sum of *jC xLvij*l. *xviij*s. and is for ₣ 612 by him received for Ships necessaries sold at *Livorn* | | 147 | 18 | 00 | | | |
| | | | | 294 | 16 | 08 | 294 | 16 | 08 |
| | | | The xxiiij*th* of March | | | | | | |
| 1 | Dr | *John Collins* for the sum of *xxxij*l. *vj*s. *viij*d. and is for ⅓ of ₣ 200 freight made of Jews goods to *Scandaroon* at *v*s. *per* Doller | | | | | | | |
| 2 | Cr | *Humphrey Barnes* for his ⅓ part thereof ₣ 66⅔ is | | 16 | 13 | 04 | | | |
| 2 | Cr | *James Williams* for his ⅓ part ——— ₣ 66⅔ | | 16 | 13 | 04 | | | |
| | | | | 33 | 06 | 08 | 33 | 06 | 08 |

(2)

The 17 September, (1652.)

| | | | l. | s. | d. | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| 1 | Dr | *John Collins* for the sum of *jM*$^{li}$ *jC xxxx*$^{l}$ *xj*$^{s}$. *j*$^{d}$. and is for his $\frac{1}{3}$ of 9 Months, 5 Dayes, Freightment at 370$^{l}$. *per* Month | 1130 | 11 | 01 | | | |
| 2 | Dr | *Humphrey Barnes* for his $\frac{1}{3}$ of the said Freight | 1130 | 11 | 01 | | | |
| 2 | Dr | *James Williams* for his $\frac{1}{3}$ of the said Freight | 1130 | 11 | 01 | | | |
| 1 | Cr | Ship *Neptune* for her Freightment due as above | 3391 | 13 | 03 | 3391 | 13 | 03 |

*February* 14$^{th}$

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 2 | Dr | Turky Company } For the sum of *ij*$^{li}$ *ijC L*$^{l}$. and is for Freight of 450 | | | | | | |
| 1 | Cr | Ship *Neptune* } Tonn of Currance from *Zaunt* home at *v*$^{l}$. *per* Tonn. | | | | 2250 | 00 | 00 |

*Ditto.*

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1 | Dr | *John Collins* } For the sum of *Lxviij*$^{l}$. *xv*$^{s}$. and is for these particulars, | | | | | | |
| 1 | Cr | Ship *Neptune* } | | | | | | |
| | | For Freight of 7 Tonn of Currance upon his own Account at *v*$^{l}$. *per* Tonn | 35 | 00 | 00 | | | |
| | | *Item*, for Freight of peece Goods from *Livorn* ℔ 150 received at *iiij*$^{s}$. *vj*$^{d}$. *per* Dollar | 33 | 15 | 00 | | | |
| | | | 68 | 15 | 00 | 68 | 15 | 00 |

*Ditto* the *xxviij*$^{th}$

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1 | Dr | *John Collins* } For the sum of *ijM*$^{li}$ Pounds, and is for so much receiv- | | | | | | |
| 2 | Cr | Turky Company } ved by him from them in part to pay off the Mariners | | | | 2000 | 00 | 00 |

*Ditto.*

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1 | Dr | Ship *Neptune* } For the sum of *M*$^{li}$ *vC Lxxix*$^{l}$. *v*$^{s}$. and is for these parti- | | | | | | |
| 1 | Cr | *John Collins* } culars following, | | | | | | |
| | | Disbursed abroad the whole term of the Voyage | 3011 | 00 | 00 | | | |
| | | For so much still due to dead Mens Wages which he undertakes to satisfie *Lxxj*$^{l}$. *ij*$^{s}$. | 71 | 02 | 00 | | | |
| | | Disbursed to set the Ship to Sea again | 497 | 03 | 00 | | | |
| | | | 3579 | 05 | 00 | 3579 | 05 | 00 |

*Ditto.*

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1 | Dr | Ship *Neptune* } For the sum of *iiijC xiij*$^{l}$. *xvij*$^{s}$. and is | | | | | | |
| 2 | Cr | Account of several Tradesmen } for so much due to them for Provisions taken up for the use of the said Ship | | | | 413 | 17 | 00 |

*Ditto.*

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 1 | Dr | Ship *Neptune* for the sum of *iij*$^{l}$. *iij*$^{d}$. and is for for so much disbursed in Port of Letters and Meetings | 03 | 00 | 03 | | | |
| 2 | Dr | *James Williams* for his $\frac{1}{3}$ of *ij*$^{l}$. so disbursed to be born by the three Freighters, and is *xiij*$^{s}$. *iiij*$^{d}$. | 00 | 13 | 04 | | | |
| 1 | Dr | *John Collins* for his $\frac{1}{3}$ part of the said | 00 | 13 | 04 | | | |
| 2 | Cr | *Humphrey Barnes* for the Particulars above | 04 | 06 | 11 | 04 | 06 | 11 |

The xxiiij$^{th}$ *March.*

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 3 | Dr | Parliament } For the sum of *iijM*$^{li}$ *L*$^{l}$. and is for the full value and | | | | | | |
| 1 | Cr | Ship *Neptune* } appraisement of the said Ship; which the Commissio- | | | | | | |
| | | ners of the Navy have bought for publick service | | | | 3050 | 00 | 00 |

(3)

| | | | l. | s. | d. | l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| | | The xxiiij^th *March*, 1652. | | | | | | |
| 2 | Dr | *William Brown* for the sum of One Thousand Pounds, and is for so much received by him from the Treasurers of the Navy, *per* order of the Committee in part of the Ships value | 1000 | 00 | 00 | | | |
| 2 | Dr | Account of several Trades-men for the sum of *iiijC xiij*^l. *xvij*^s. and is for so much they are to receive from the Parliament in payment for their provisions out of the Ships value | 413 | 17 | 00 | | | |
| 2 | Dr | *James Williams* for his ¼ of the Ships Appraisement sequestred *per* order of Parliament, and is (the value of the provisions abated out of her full Appraisement) | 659 | 00 | 09 | | | |
| 3 | Cr | Parliament for the particulars above | 2072 | 17 | 09 | 2072 | 17 | 09 |

*Ditto.*

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 2 | Dr | *James Williams* } For the sum of *Lxij*^l. *x*^s. and is for ¼ of the Ballance | | | | | | |
| 2 | Cr | *Turky* Company } still due from them attatched and condemned in their hands | | | | 62 | 10 | 00 |

*The Ballance of the former Account brought from the Leidger and entered here.*

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Dr | | Ship *Neptune* for the sum of *iiijM*^l *jxC xij*^l. *iiij*^s. and is for the Ballance or Dividend, to be divided distributively amongst the Owners. | | | | | | |
| Cr | | *William Brown* for his ⅓ of the said | 1637 | 08 | 00 | | | |
| Cr | | *Humphrey Barnes* for his ¼ of the said | 1228 | 01 | 00 | | | |
| Cr | | *James Williams* for his ¼ of the said | 1228 | 01 | 00 | | | |
| Cr | | *Thomas Jennings* for his 1/12 of the said | 409 | 07 | 00 | | | |
| Cr | | *John Collins* for his 1/12 of the said | 409 | 07 | 00 | | | |
| | | | 4912 | 04 | 00 | 4912 | 04 | 00 |
| Dr | | Account of Ballance for the sum of *jM*^l *vjC xCviij*^l. *xj*^s. *jx*^d. | | | | | | |
| Cr | | Parliament owing upon that Account | 977 | 02 | 03 | | | |
| Cr | | Turky Company owing by them | 187 | 10 | 00 | | | |
| Cr | | *James Williams* owing by him | 533 | 19 | 06 | | | |
| | | | 1698 | 11 | 09 | 1698 | 11 | 09 |
| Dr | | *Thomas Jennings* owing to him | 408 | 11 | 00 | | | |
| Dr | | *John Collins* owing to him | 461 | 05 | 03 | | | |
| Dr | | *William Brown* owing to him | 636 | 04 | 00 | | | |
| Dr | | *Humphrey Barnes* owing to him | 192 | 11 | 06 | | | |
| Cr | | Ballance for the particulars above | 1698 | 11 | 09 | 1698 | 11 | 09 |

*In ſome Ships the Merchants or Owners lay in Goods for the uſe of the Mariners, in this caſe in the Book of Wages enter*

Dr. The Goods in ſeveral Accounts, as Stockings, Waſtcoats, Monmouth-caps, Shoes, &c. for the Prices ſet upon them.
Cr. The Account of Cargazoon for whoſe Account the ſaid Goods are laid in.

These Goods ſold to Mariners upon Account of their Pay, or to others upon time ——— } Dr. The Mariners or Buyers. Cr. The Goods.

*If for ready Money Cr. the Goods (and Dr. Caſh if it be needful to keep any ſuch Account)*

Part of theſe Goods unſold at the Ships return when the Account is to be cloſed ——— } Dr. Account of Cargazoon. Cr. The Goods for their firſt prizes.

Gain } By the ſaid Goods. Dr. the Goods. Cr. the Account of Cargazoon.
Loſs } By the ſaid Goods. Dr. the Account of Cargazoon. Cr. the Goods.

To conclude the Ballance of this Account of Cargazoon ſhews how much the Captain or Purſer is to make good to the Adventurer or Owners, for the quantities or particulars ſold.

And if the ſaid Goods are unvalued at firſt, or the Account ſtated without any relation to their coſts, then will the Account thereof be like ſome of the Sopracargo's Accounts in the ſecond Queſtion.

# Lading of the Ship Orellana.

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | | £ | s | d |
| | | | | | | |
| | | | | | | |
| | | | | | |

(1)

| | | | Pag. Leidger Creditor. | l. | S. | D. |
|---|---|---|---|---|---|---|
| Anno 1651. | | **Ship Neptune.** Dr. | | | | |
| Decem. | 12 | To *John Collins* for Monies disburſed to ſet her out | 1 | 597 | 12 | 00 |
| 1652. Febr. | 28 | To the ſaid for diſburſements abroad the term of the Voyage | — | 3011 | 00 | 00 |
| | — | To the ſaid due to dead mens Wages which he undertakes to pay | — | 71 | 02 | 00 |
| | — | To the ſaid for diſburſements to ſet her to Sea again | 1 | 497 | 03 | 00 |
| | — | To Account of ſeveral Trades-men for Proviſions taken up | 2 | 413 | 17 | 00 |
| Ditto | — | To *Humphrey Barnes* for Port of Letters and Meetings by him expended | — | 03 | 00 | 03 |
| | | | | 4593 | 14 | 03 |
| | R | To the Owners diſtributively for the Ballance being their Dividend | | 4912 | 04 | 00 |
| | | | | 9505 | 18 | 03 |

*The Diviſion.*

| | | |
|---|---|---|
| To *William Brown* for his $\frac{1}{3}$ part of the ſaid | 1637 | 08 00 |
| To *Humphrey Barnes* for his $\frac{1}{4}$ of the ſaid | 1228 | 01 00 |
| To *James Williams* for his $\frac{1}{4}$ of the ſaid | 1228 | 01 00 |
| To *Thomas Jennings* for his $\frac{1}{12}$ of the ſaid | 409 | 07 00 |
| To *John Collins* for his $\frac{1}{12}$ of the ſaid | 409 | 07 00 |
| | 4912 | 04 00 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 1651. | | *John Collins* Commander and Owner of $\frac{1}{12}$ Dr. | | | | |
| Decem. | 12 | To Ship *Neptune* for $\frac{1}{12}$ of her ſetting out to Sea | 1 | 49 | 16 | 00 |
| | — | To *William Brown* received towards his part of the Ships ſetting out | 2 | 198 | 00 | 00 |
| | — | To *Humphrey Barnes* for his part of the ſaid | — | 150 | 00 | 00 |
| | — | To *Thomas Jennings* received towards his part of the ſaid | — | 49 | 00 | 00 |
| | — | To *James Williams* received for his part of the ſaid | — | 150 | 00 | 00 |
| Febr. | 12 | To *Humphrey Barnes* for his $\frac{1}{3}$ of ℔ 912 outward Freight to *Livorn* | — | 73 | 09 | 04 |
| | — | To *James Williams* for his $\frac{1}{3}$ of the ſaid | — | 73 | 09 | 04 |
| | — | To Ship *Neptune* for Proviſions and Furniture ſold at *Livorn* | — | 147 | 18 | 00 |
| March | 24 | To *Humphrey Barnes* for $\frac{1}{3}$ of ℔ 200 Freight to *Scandaroon* | — | 16 | 13 | 04 |
| (1652.) | — | To *James Williams* for his $\frac{1}{3}$ of the ſaid | — | 16 | 13 | 04 |
| Sept. | 17 | To Ship *Neptune* for $\frac{1}{3}$ parts of 9 Months, 5 Dayes Freightment | 1 | 1130 | 11 | 01 |
| | — | To the ſaid for Freight of peece Goods and Currance | — | 68 | 15 | 00 |
| Febr. | 28 | To Turky Company received of them to pay the Mariners | 2 | 2000 | 00 | 00 |
| | — | To *Humphrey Barnes* for $\frac{1}{3}$ part of *ij*l. Port of Letters | — | — | 13 | 04 |
| | R | To Ballance due to himſelf | | 461 | 05 | 03 |
| | | | | 4586 | 04 | 00 |

| | | | | | L. | S. | D. |
|---|---|---|---|---|---|---|---|
| 1651. | | | | *Per contra* the said Ship Cr. | | | |
| *Decem.* | 12 | By *William Brown* and Owners for their parts to set her out 2, 2, 2, 2 — | 1 | | 597 | 12 | 00 |
| *Febr.* | 12 | By *John Collins* for Ships necessaries sold at *Leven* — | 1 | | 147 | 18 | 00 |
| 1652. | | | | | | | |
| *Sept.* | 17 | By the said for ⅓ of 9 Months, 5 Days Freightment at 370l. *per Mo* — | — | | 1130 | 11 | 01 |
| | — | By *Humphrey Barnes* for his ⅓ of the said Freightment — | 2 | | 1130 | 11 | 01 |
| | — | By *James Williams* for his ⅓ of *Ditto* Freight — | — | | 1130 | 11 | 01 |
| *Febr.* | 14 | By Turky Company for Freight of 450 Tonn of Currance — | — | | 2250 | 00 | 00 |
| | — | By *John Collins* for Freight of peece Goods and Currance — | — | | 68 | 15 | 00 |
| *March* | 24 | By the Parliament for her value sold to the Publique — | 3 | | 3050 | 00 | 00 |
| | | | | | 9505 | 18 | 03 |

| | | | | | L. | S. | D. |
|---|---|---|---|---|---|---|---|
| 1651. | | | | *John Collins* Cr. | | | |
| *Decem.* | 12 | By Ship *Neptune* for Moneys disbursed to set her out — | 1 | | 597 | 12 | 00 |
| 1652. | | | | | | | |
| *Febr.* | 28 | By the said for disbursements abroad, due to dead Men for their Wages, and to set her out again — | — | | 3579 | 05 | 00 |
| | — | By the said for 1/11 of the Dividend — | | | 409 | 07 | 00 |
| | | | | | 4586 | 04 | 00 |

| | | | | L. | S. | D. |
|---|---|---|---|---|---|---|
| Anno 1651. | | *William Brown* Owner of $\frac{1}{3}$ | Dr. | | | |
| *Decem.* | 12 | To Ship *Neptune* for the $\frac{1}{3}$ of her setting out | | 1 | 199 | 94 00 |
| 1652. | | | | | | |
| *March* | 24 | To the Parliament received *per* him in part of the Ships appraisement | | 3 | 1000 | 00 00 |
| | R | To Ballance due to himself | | — | 636 | 94 00 |
| | | | | | 1835 | 08 00 |
| 1651. | | *Humphrey Barnes* $\frac{1}{4}$ part Owner | Dr. | | | |
| *Decem.* | 12 | To Ship *Neptune* for $\frac{1}{4}$ of her charge in setting out | | 1 | 149 | 08 00 |
| 1652. | | | | | | |
| *Sept.* | 17 | To the said for $\frac{1}{3}$ part of 9 Months, 5 Days Freightment | | — | 1130 | 11 01 |
| | R | To Ballance due to himself | | | 192 | 11 06 |
| | | | | | 1472 | 10 07 |
| 1651. | | *James Williams* $\frac{1}{4}$ part Owner | Dr. | | | |
| *Decem.* | 12 | To Ship *Neptune* for $\frac{1}{4}$ of her setting to Sea | | 1 | 149 | 08 00 |
| 1652. | | | | | | |
| *Sept.* | 17 | To the said for $\frac{1}{3}$ of 9 Months, 5 Dayes Freightment | | — | 1130 | 11 01 |
| *Febr.* | 28 | To *Humphrey Barnes* for $\frac{1}{3}$ part of *ij*l. paid Port of Letters | | 2 | — | 13 04 |
| *March* | 24 | To the Parliament for $\frac{1}{4}$ of the Ships appraisement sequestred *per* order | | 3 | 659 | 00 09 |
| | — | To Turky company for $\frac{1}{4}$ of their Ballance attached and comdemned | | 2 | 62 | 10 00 |
| | | | | | 2002 | 03 01 |
| 1652. | | Account of several Trades-men | Dr. | | | |
| *March* | 24 | To Parliament receivable from the Treasurers of the Navy | | 3 | 413 | 17 00 |
| 1651. | | *Thomas Jennings* $\frac{1}{12}$ | Dr. | | | |
| *Decem.* | 12 | To Ship *Neptune* for $\frac{1}{12}$ of her setting to Sea | | 1 | 49 | 16 00 |
| | R | To Ballance due to himself | | | 408 | 11 00 |
| | | | | | 458 | 07 00 |
| 1652. | | Turky Company | Dr. | | | |
| *Febr.* | 14 | To Ship *Neptune* for Freight of 450 Tonn of Currance | | 1 | 2250 | 00 00 |

*William Brereton* Cr.

| 1651. | | | | £ | s. | d. |
|---|---|---|---|---|---|---|
| Decem. | 12 | By *John Collins* paid him towards setting out ¼ ——— | 1 | 198 | 00 | 00 |
| | | By Ship *Neptune* for ¼ of the Dividend ——— | — | 1637 | 08 | 00 |
| | | | | 1835 | 08 | 00 |

*Humphrey Bartlett* Cr.

| 1651. | | | | £ | s. | d. |
|---|---|---|---|---|---|---|
| Decem. | 12 | By *John Collins* paid him towards setting out ¼ of the Ship ——— | 1 | 150 | 00 | 00 |
| Febr. | 12 | By the said for ¼ of ℔ 912 outward Freight ——— | — | 73 | 09 | 04 |
| March | 24 | By the said for ¼ of ℔ 200 Freight to Scandaroon ——— | — | 16 | 13 | 04 |
| 1652. | | | | | | |
| Febr. | 28 | By Ship *Neptune* and Freighters for disbursements for port of Letters and Meetings as in their Accounts in Dr. fol. 1, 2, 2 ——— | — | 04 | 06 | 11 |
| | | By Ship *Neptune* for ¼ of the Dividend ——— ——— | — | 1228 | 01 | 00 |
| | | | | 1472 | 10 | 07 |

*James Williams* Cr.

| 1651. | | | | £ | s. | d. |
|---|---|---|---|---|---|---|
| Decem. | 12 | By *John Collins* paid him towards ¼ of the Ships setting out ——— | 1 | 150 | 00 | 00 |
| Febr. | 12 | By the said for ¼ of ℔ 912 outward Freight to *Livorn* ——— | — | 73 | 09 | 04 |
| March | 24 | By the said for ¼ of ℔ 200 Freight of Jews Goods ——— | — | 16 | 13 | 04 |
| | | By Ship *Neptune* for ¼ of the Dividend ——— | — | 1228 | 01 | 00 |
| | R | By Ballance owing by him ——— | — | 538 | 19 | 06 |
| | | | | 2002 | 03 | 02 |

*Per contra* the Artificers Account Cr

| 1652. | | | | £ | s. | d. |
|---|---|---|---|---|---|---|
| Febr. | 28 | By Ship *Neptune* for provisions taken up ——— ——— | | 413 | 17 | 00 |

*Per contra* Cr.

| 1651. | | | | £ | s. | d. |
|---|---|---|---|---|---|---|
| Decem. | 12 | By *John Collins* paid towards 1/11 of the Ships setting to Sea ——— | 1 | 49 | 00 | 00 |
| | | By Ship *Neptune* for 1/11 of the Dividend ——— | — | 409 | 07 | 00 |
| | | | | 458 | 07 | 00 |

Turky Company Cr.

| 1652. | | | | £ | s. | d. |
|---|---|---|---|---|---|---|
| Febr. | 28 | By *John Collins* paid him in part of Freightment ——— | 1 | 2000 | 00 | 00 |
| March | 24 | By *James Williams* for ¼ of the Ballance attached in their hands — | 2 | 62 | 10 | 00 |
| | | By Ballance owing by them ——— | — | 187 | 10 | 00 |
| | | | | 2250 | 00 | 00 |

(3)

| 1652. | | | | £. | s. | d. |
|---|---|---|---|---|---|---|
| | | **Parliament** | **Dr.** | | | |
| *March* | 24 | To Ship *Neptune* for her value or appraisement | 1 | 3050 | 00 | 00 |

| | | | | | | |
|---|---|---|---|---|---|---|
| | | **Account of Ballance** | **Dr.** | | | |
| | | To *James Williams* owing by him | | 533 | 19 | 06 |
| | | To Turky Company owing *per* them | | 187 | 10 | 00 |
| | | To the Parliament due upon that Account | | 977 | 02 | 03 |
| | | | | 1698 | 11 | 09 |

***The Division of the former Ballances according to the Equity of the Account.***

| | | | | | | |
|---|---|---|---|---|---|---|
| | | ***James Williams*** | **Dr.** | | | |
| | | To Ballance owing *per* him as above | | 533 | 19 | 06 |

| | | | | | | |
|---|---|---|---|---|---|---|
| | | **Turky Company** | **Dr.** | | | |
| | | To Ballance owing *per* them | | 187 | 10 | 00 |

| | | | | | | |
|---|---|---|---|---|---|---|
| | | **Parliament** | **Dr.** | | | |
| | | To Ballance due upon the foot of that Account | | 977 | 02 | 03 |

(3)

| | | | | l. | s. | d. |
|---|---|---|---|---|---|---|
| 1652. March | | *Per contra* the Parliament. | Cr. | | | |
| | 24 | By *William Brown* paid him *per* the Treasurers of the Navy | 2 | 1000 | 00 | 00 |
| | — | By Account of Artificers payable to them for their provisions | — | 413 | 17 | 00 |
| | — | By *James Williams* for ¼ of the Ships value sequestred | — | 659 | 00 | 09 |
| | R | By Ballance due upon this Account | | 977 | 02 | 03 |
| | | | | 3050 | 00 | 00 |

| | | | |
|---|---|---|---|
| Ballance *per contra* | Cr. | | |
| By *Thomas Jennings* owing to him | | 408 | 11 00 |
| By *John Collins* owing to him | | 461 | 05 00 |
| By *William Brown* owing to him | | 636 | 04 00 |
| By *Humphrey Barnes* owing to him | | 192 | 11 06 |
| | | 1698 | 11 06 |

| | | | |
|---|---|---|---|
| *Per contra James Williams* | Cr. | | |
| By *John Collins* for his proportion of this Debt when recovered, or Loss if unrecoverable | | 59 | 06 08 |
| By *Thomas Jennings* for his proportion of the said | | 59 | 06 08 |
| By *Humphrey Barnes* for his share of the said | | 177 | 19 10 |
| By *William Brown* for his proportion of the said | | 237 | 06 05 |
| | | 533 | 19 06 |

| | | | |
|---|---|---|---|
| *Per contra* the Division of the Turky Comp[a] Debt | Cr. | | |
| By *John Collins* for his proportion of the said when paid in | | 20 | 16 08 |
| By *Thomas Jennings* for his proportion of the said | | 20 | 16 08 |
| By *Humphrey Barnes* for his proportion of the said | | 62 | 10 00 |
| By *William Brown* for his proportion of the said | | 83 | 06 08 |
| | | 187 | 10 00 |

| | | | |
|---|---|---|---|
| *The Division.* | | | |
| By *John Collins* for his proportion of the said when paid in | | 108 | 11 04 |
| By *Thomas Jennings* for his proportion of the said | | 108 | 11 04 |
| By *Humphrey Barnes* for his part of the said Ballance | | 325 | 14 01 |
| By *William Brown* for his part of the said | | 434 | 05 06 |
| | | 977 | 02 03 |

| | l. | s. | d. |
|---|---|---|---|
| *William Brown* Dr. | | | |
| To *James Williams* for the proportion of his debt | 237 | 06 | 05 |
| To Turky Company for the proportion of the Ballance owing by them | 83 | 06 | 08 |
| To the Parliament for the proportion of that Ballance due to him when paid in | 434 | 05 | 06 |
| To *Humphrey Barnes* for the Ballance of this Account receivable from him in ready Money | 436 | 16 | 07 |
| | 1191 | 15 | 02 |
| *John Collins* Dr. | | | |
| To *James Williams* for the proportion of his debt | 59 | 06 | 08 |
| To Turky Company for the proportion of that debt due to himſelf | 20 | 16 | 08 |
| To the Parliament for the proportion of that Ballance due to himſelf | 108 | 11 | 04 |
| To *William Brown* for the proportion of the 1000l. receivable from him in ready Money | 111 | 02 | 03 |
| To *Humphrey Barnes* for the foot of this Account receivable from him in ready Money | 161 | 08 | 04 |
| | 461 | 05 | 03 |
| *Thomas Jennings* Dr. | | | |
| To *James Williams* for the ſhare of his debt | 59 | 06 | 07 |
| To Turky Company for the proportion of their debt | 20 | 16 | 08 |
| To the Parliament for the proportion of their debt | 108 | 11 | 04 |
| To *William Brown* for the proportion of the 1000l. receivable from him in ready Money | 111 | 02 | 03 |
| To *Humphrey Barnes* for the foot of this Account due from him in ready mony | 108 | 14 | 02 |
| | 408 | 11 | 00 |
| *Humphrey Barnes* Dr. | | | |
| To *James Williams* for the proportion of his debt | 177 | 19 | 10 |
| To Turky Company for the proportion of their debt | 62 | 10 | 00 |
| To the Parliament for the proportion of their Ballance | 325 | 14 | 01 |
| To *William Brown* for the proportion of the 1000l. receivable from him in ready Money | 333 | 06 | 08 |
| | 899 | 10 | 07 |

## *Per contra William Brown* Cr.

*The Diviſion of the* 1000l. *received* per *him from the Parliament.*

| | | l. | s. | d. |
|---|---|---|---|---|
| | By *John Collins* for his proportion of the ſaid payable in ready Money | 111 | 02 | 03 |
| | By *Thomas Jennings* for his proportion of the ſaid | 111 | 02 | 03 |
| | By *Humphrey Barnes* payable to him for his proportion | 333 | 06 | 08 |
| R | By Ballance due to himſelf as it ſtands in the former Account | 636 | 04 | 00 |
| | | 1191 | 15 | 02 |

*Per contra* Cr.

| | | | | |
|---|---|---|---|---|
| R | By Ballance due to himſelf, as in the former Account | 461 | 05 | 03 |

*Per contra* Cr.

| | | | | |
|---|---|---|---|---|
| R | By Ballance due to himſelf as in the former Account | 408 | 11 | 00 |

*Per contra* Cr.

| | | | | |
|---|---|---|---|---|
| R | By Ballance due to himſelf | 192 | 11 | 06 |
| | By *William Brown* payable to him to Ballance his Account | 436 | 16 | 07 |
| | By *John Collins* payable to him to Ballance his Account | 161 | 08 | 04 |
| | By *Thomas Jennings* payable in ready Money to Ballance his Account | 108 | 14 | 02 |
| | | 899 | 10 | 07 |

# The Fifth QUESTION.

A Merchant of *London*, namely *John Bostwick*, desires to see an Account of double Exchange stated upon these suppositions and rates following.

1 He draws upon his friends Factor or Correspondent at *Lisborn*, Duccats 6000 at several prices, whereof the *medium* was 53½. payable at Usance.

2 He remits to his Correspondent at *Venetia* 1200l. Sterling at 48d. the Duccat *di Banco*.

3 The Factor at *Lisborn* adding ½ *per centum* provisions of the first Draught and ℔ 5 paid Brokerige and Port of Letters, draws the Ballance of his Account on the Factor at *Sivil*, at ℔ 106 for ℔ 100 in *Sivil*.

4 The Correspondent at *Venetia* deducting out of the first remittance to him his provisions at ½ *per centum*, and ℔ 7 paid Brokerige and Port of Letters, makes over the Ballance in his hands to the Factor at *Naples* at ℔ 100 *Venetia* for ℔ 101 at *Naples*.

5 The Factor at *Sivil* adding provisions at ½ *per centum* and ℔ 5 —122 Marveides paid Brokerige and Port of Letters draws the Ballance of his Account on the Factor at *Genoa*, at 442 Marveides for 1 Crown of the Sun.

6 The Factor at *Naples* deducting out of the remittance made to him his provisions at ½ *per centum* and ℔ 6—48 paid Brokerige and Port of Letters makes over the Ballance in his hands to *John Bostwick* Merchant of *London* at 68 Pence the Duccat.

7 The Factor at *Genoa*, adding to the Draught made upon him x 40 and 58 Sols for his Provisions at ¼ *per centum* and Brokerige and Port of Letters, draws the Ballance of his Account on *John Bostwick* Merchant at *London*, at 83 Pence Sterling the Crown of the Sun.

*Item*, *John Bostwick*, in the Term of these Exchanges, disbursed in Brokerige of his *Lisborn* draught, &c. and in Port of Letters 3l.—2s.—3d. Sterling.

The Question propounded is to know his Gain or Loss by these Exchanges.

The process of the work may be seen by the relative figures; The Answer is, he gained 137l.—10s.—00d. Sterling, by industry with other mens Monies which hath lain in his own hands the whole Tract of time.

*The Coins of these places are according to the Map of Commerce.*

| | | |
|---|---|---|
| *Venetia* | 24 Grois | make 1 ℔ or Duccat. |
| *Lisborn* | 400 Rees | |
| *Sivil* | 375 Marveides | |
| *Naples* | 100 Grains | |
| *Genoa* | 68 Sols makes 1 x or Crown. | |

John

*John Bostwick*, Merchant of *London* Dr.
or *Ditto* his Account of Cash.

| | | | | |
|---|---|---|---|---|
| (1) | To Account of Exc[e] for *Lisborn*, drawn on the Factor there, the Exc[e] at $53\frac{1}{2}$[d]. the Duccat | Sterling. £ 6000 | l. 1337 | s. 10 |
| (6) | To Account of Exc[e] for *Naples* remitted home by the Factor there, the Exc[e] at 68[d]. *per* Duccat | £ 5976 | 1693 | 04 |
| | | | 3030 | 14 |

Account of Exc[e] for *Lisborn* Dr.

| | | | | |
|---|---|---|---|---|
| (3) | To Account of Exc[e] for *Civil* drawn on the Factor there at £ 106 here for £ 100 there | £ 5683 | Mar. £ 6025 | |

Factor at *Sivil*, or Account of Exc[e] for *Ditto* place Dr.

| | | | | |
|---|---|---|---|---|
| (5) | To Factor at *Genoa* drawn by the Factor here on him at 442 Marveides for 1 Crown of the Sun X | 4846 | Marv. £ 5712 | 00 |

Account of Exchange for *Venetia* Dr.

| | | | | | |
|---|---|---|---|---|---|
| (2) | To *John Bostwick*, Merchant of *London*, remitted hither by him at 48[d]. the Duccat *di Banco* | l. 1200 | s. 00 | d. 00 | £ grosses. 6000 — 00 |

Account of Exchange for *Genoa* or Factor there Dr.

| | | | | | |
|---|---|---|---|---|---|
| (7) | To *John Bostwick* Merchant of *London* for the Ballance drawn on him at 83[d]. Sterling the Crown of the Sun X | l. 1690 | s. 01 | d. 9 | Cr. Sols. 4887 — 00 |

Account of Exchange for *Naples*. Dr.

| | | | | |
|---|---|---|---|---|
| (4) | To Factor at *Venetia* remitted hither *per* him at £ 100 there for £ 101 here is | £ 5963 | gr. 00 | £ grains. 6022 — 63 |

*Per contra* Cr.

| | | | | | |
|---|---|---|---|---|---|
| (2) | By Account of Exc[a] for *Venetia* remitted to the Factor there at 48[d] the Ducat *di Banco* | Sterling. | ℔ 6000 | | l. 1200--00--00 |
| (7) | By Account of Exc[a] for *Genoa* drawn by the Factor there at 83 Pence Sterling the Crown of the Sun | | X 4887 | | 1690--01--09 |
| | Paid Brokerige of the *Lixborn* draught port of Letters, *&c.* | | | | 3--02--03 |
| R | By Ballance gained by theſe Exchanges | | | | 137--10--00 |
| | | | | | 3030--14--00 |

Factor at *Lixborn*, or Account of Exc[a] for *ditto* place Cr.

| | | | | | | |
|---|---|---|---|---|---|---|
| | | Sterling | *l.* | *s.* | *d.* | |
| (1) | By *John Boſtwick* Merchant of *London*, drawn by him | | 1337 | 10 | 00 | ℔ 6000--00--00 |
| | By proviſions at $\frac{1}{3}$ *per centum* to be added is | | | | | 20--00--00 |
| | By Brokerige and Port of Letters to be added | | | | | 5--00--00 |
| | | | | | | 6025 |

*Per contra* Cr.

| | | | |
|---|---|---|---|
| | | | ℔ Marv. |
| (3) | By Factor at *Lixborn* drawn by him at ℔ 106 there for ℔ 100 here | ℔ 6025 | 5683--361 |
| | By proviſions to be added at $\frac{4}{5}$ *per centum* | | 22--267 |
| | By Brokerige and Port of Letters to be added | | 5--122 |
| | | | 5712--00 |

*Per contra* Factor at *Venetia* Cr.

| | | | |
|---|---|---|---|
| | By proviſions to be deducted at $\frac{1}{2}$ *per centum* | | 30--00 |
| | By Brokerige and port of Letters | | 7--00 |
| (4) | By Factor at *Naples* remitted the Ballance thither at ℔ 100 here for ℔ 101 is there | ℔ groſs ℔ 6022--63 | ℔ 5963--00 |
| | | | ℔ 6000--00 |

Factor at *Genoa* Cr.

| | | | | | |
|---|---|---|---|---|---|
| | | | | Gr. | Sols. |
| (5) | By Factor at *Sivil* drawn by him at 442 Marveides the Crown of the Sun is | ℔ Marv. ℔ 5712--00 | X | 4846 | 10 |
| | By proviſions at $\frac{1}{4}$ *per centum* Brokerige and port of Letters to be added | | X | 40 | 58 |
| | | | | 4887 | 00 |

Factor at *Naples* Cr.

| | | | |
|---|---|---|---|
| | | | ℔ grains. |
| | By proviſions to be deducted at $\frac{1}{3}$ *per centum* | | 40--15 |
| | By Brokerige and Port of Letters | | 6--48 |
| (6) | By *John Boſtwick* Merchant at *London* remitted the Ballance to him at 68 pence the Ducat | Sterling 1693[l].-4[s].-0 | ℔ 5976--00 |
| | | | 6022--63 |

AN

# Eaſie Partable Account

BETWEEN

# Three DYERS:

WHICH MAY SERVE

As an INTRODUCTION to BEGINNERS,

*And being well underſtood,*

Affords ſufficient variety and Knowledge for the Stating

OF THE

ACCOUNTS of moſt PARTNERSHIPS.

# The Waſt-book of the Partable Account of a Dye-houſe.

| | l. | s. | d. |
|---|---|---|---|
| *Having obſerved that ſome* Dyers, *through their unskilfulneſs in Accounts Irregular ſmall Books, neglect in Ballancing the ſame; not heeding that Book-Debts and Accounts intermitted 6 Years or more, are irrecoverable by the Statute of* Limitation; *and unwary agreements made by word of Mouth, without ſo much as a* Memorandum *in Writing ſigned concerning the ſame, have fallen into great Controverſies, and loſt their Eſtates thereby: For their Inſtruction, I have framed the eaſie Partable Account following, which well underſtood, may be a good Introduction to beginners, and as fit for all ſorts of Traders, as if an Account had been ſuted to their own particular concernment.* | | | |
| *January* 15th 1664. | | | |
| Three Dyers, *viz. Adam Barker, Charles Doble,* and *Edward Franklin,* enter into an equal Copartnerſhip; *Adam Barker* hath in Stock namely, Utenſils in the Dye-houſe, as Coppers, Fatts, Iron, and Plummers work, *&c.* appraiſed at | 234 | 13 | 00 |
| And are to be maintained and left worth ſo much. | | | |
| Thirty Chaulder of Coal, at 20s. | 30 | 00 | 00 |
| Ten Cask of Argal neat 90C – 00qrs. – 27l. at 30s. *per Centum* | 135 | 07 | 00 |
| He hath a Leaſe of the Dye-houſe, and is to be allowed 100l. Annually for Rent, and 'tis agreed to allow him it, as ſo much put into Stock, the firſt Years Rent is | 100 | 00 | 00 |
| | 500 | 00 | 00 |
| *Charles Doble* brought into Stock | | | |
| 3 Tonns of Allom at 25l. | 75 | 00 | 00 |
| 1 Tonn of Brazil Wood | 28 | 00 | 00 |
| 100l. ſuttle of Coucheaneel at 30s. *per* pound | 150 | 00 | 00 |
| 18C of Fuſtick at 6s. 8d. *per Cent.* | 06 | 00 | 00 |
| 3 Hogs-heads of Coppras neat 1 40 at 10s. | 8 | 00 | 00 |
| 10 Bales of Crop Mather neat 85C at 4l. | 340 | 00 | 00 |
| | 607 | 00 | 00 |
| *Edward Francklin* brought into Stock | | | |
| 10 Bags of Shumack neat 70C 2qrs. at 16s. | 56 | 08 | 00 |
| 4 Tonn of Iſland Woad at 15l. *per* Tonn | 60 | 00 | 00 |
| He payeth *Charles Doble* the Surplus of his Stock above 500l. which is – | 107 | 00 | 00 |
| The remainer to compleat his own Stock he hath ready in Caſh to ſupply the Trade with, and is | 276 | 12 | 00 |
| | 500 | 00 | 00 |
| And by agreement, is to be allowed 160l. *per annum* for Houſe-keeping for the Company and their Servants. | | | |
| At the Years end he giveth in his Caſh-Book of Receipts and Diſburſements reduced into Form on the following Page, alſo the following | | | |
| **Account of Wares Spent in the Trade, viz.** | | | |
| Coals 40 Chaulder coſt | 40 | 00 | 00 |
| Argal 72C at 30s. | 108 | 00 | 00 |
| Allom 2 Tonns at 25l *per* Tonn | 50 | 00 | 00 |
| Brazil Wood 1 Tonn | 28 | 00 | 00 |
| Coucheaneel 40l. at 30s. | 60 | 00 | 00 |
| *Item*, 15l. at 28s. | 21 | 00 | 00 |
| Fuſtick 18C at 6s. 8d. | 6 | 00 | 00 |
| Coppras 3 Hogs-heads | 8 | 00 | 00 |
| Mather 68C Crop at 4l. | 272 | 00 | 00 |
| Shumack 10 Bags weight 70C 2qrs. at 16s. | 56 | 08 | 00 |
| Iſland Woad 3 Tonns | 45 | 00 | 00 |
| *Spaniſh* Indico 3 Cask ſuttle 336 at 6s. | 100 | 16 | 00 |
| | 795 | 04 | 00 |
| Argal loſt in Weight 27l. | | | |
| Loſt in looſe Goods about the Dye-houſe, as Hay, Weld, Bran, Soot, Alder-bark, Galls, *&c.* (whereof no particular Account is kept and are charged to Account amongſt the petties,) to the value of | 10 | 00 | 00 |

| | | | l. | s. | d. |
|---|---|---|---|---|---|
| | | *Alſo he giveth in the following Account of Earnings and Paſſages in Trade.* | | | |
| 1665. | | | | | |
| *June* | 1 | Sold *Charles Doyle* upon Account 5 Chaulder of Coals | 5 | 00 | 00 |
| *March* | 25 | Bought of *John Watkins* Dyer, upon Account, 3 Gask of *Spaniſh* Indico q^r 3C groſs is 336^l. ſuttle at 6^s. | 100 | 16 | 00 |
| *May* | 7 | Sold him upon Account 60^l. of Coucheaneel at 31^s. | 93 | 00 | 00 |
| | | Earned of *Jericho Cudworth* Merchant, for Dying of | | | |
| *May* | 7 | 70 Cottons in Colours at 20^s. | 70 | 00 | 00 |
| *July* | 8 | 300 Yards of Cotton, green at 5^s. | 75 | 00 | 00 |
| | 10 | 70 Starr Bayes, Woad Blew, at 15^s. | 52 | 10 | 00 |
| *Auguſt* | 12 | 60 Long Flannels in Colours at 6^s. 8^d. | 20 | 00 | 00 |
| *Sept.* | 16 | 300 Mancheſter Bayes at 9^s. | 135 | 00 | 00 |
| *October* | 7 | 600 Northern Kerſies at 6^s. in colours | 180 | 00 | 00 |
| | | | 532 | 10 | 00 |
| | | Received of *Jericho Cudworth*, on Account. | | | |
| *Auguſt* | 12 | 20 peeces of *Coxhall* Bayes q^r 1400 Yards at 2^s. 6^d. | 175 | 00 | 00 |
| | | *Item*, 2 Bales of Mul Mather, weighing 30C at 30^s. | 45 | 00 | 00 |
| | | | 220 | 00 | 00 |
| | | *Earned of* John Garthwait, *Spaniſh Merchant, for Dying of* viz. | | | |
| 1664. | | | | | |
| *March* | 17 | 600 Ell Broad Perpetuano's, in Colours, at 4^s. | 120 | 00 | 00 |
| 1665. | | | | | |
| *April* | 5 | 400 Hunſcot Sayes, Dutch Blew, at 5^s. | 100 | 00 | 00 |
| *June* | 4 | 700 Coloured Bayes at 12^s. | 420 | 00 | 00 |
| *Sept.* | 9 | 500 Minikin Bayes in Colours at 30^s. | 750 | 00 | 00 |
| *Decem.* | 7 | 100 peeces of Searges in Colours at 3^s. 4^d. | 16 | 13 | 04 |
| | | | 1406 | 13 | 04 |
| | | Received of him upon Account | | | |
| *April* | 7 | *Spaniſh* Indico 340^l. ſhrlo. at 5^s. 8^d. | 80 | 00 | 00 |
| | | 2 Tonn of Fuſtick at 6^s. 8^d. the C groſs | 13 | 06 | 08 |
| | | Abated him upon Account | | 13 | 04 |
| | | | 94 | 00 | 00 |
| 1665. | | *John Cupleſtone*, ſold to him upon Account | | | |
| *April* | 30 | 40 peeces of double Bocking Bayes at 6^l. | 240 | 00 | 00 |
| *Novem.* | 28 | Exchanged with him 20 black *Coxhall* Bayes for ſo many white ones; he to allow for the Dying | 20 | 00 | 00 |
| | | | 260 | 00 | 00 |
| 1665. | | Wares received of him upon Account. | | | |
| *May* | 3 | 1 Tonn of Brazil Wood | 28 | 00 | 00 |
| | 15 | 60 Pound of Coucheaneel, at 28^s. | 82 | 00 | 00 |
| | 20 | 10 Bags of Shumack, neat 6[illegible] at 15^s. | 48 | 15 | 00 |
| *June* | 25 | 1 Tonn of Iſland Woad at 14^l. | 14 | 00 | 00 |
| | | | 172 | 15 | 00 |

*The Account is to be Stated to find what the Years gains of the Trade comes to, and the Partners having agreed to continue their firſt Stock, would divide the Surplus.*

*See the Account of the Dyehouſe and of Ballance.*

| | | CASH in the Administration of Edward Franklin. Dr. | l. | s. | d. |
|---|---|---|---|---|---|
| 1664. | | | | | |
| Janua. | 15 | To his Account of Stock for Cash brought in to supply the Trade | 276 | 12 | 00 |
| 1665. | | | | | |
| June | 7 | To Argal for 2 Cask weighing *netto* 18C sold to *H. I.* at 32ˢ. *per centum* ready Money | 28 | 16 | 00 |
| June | 24 | To Mather for 2 Bales of Crop Mather, neat 17C sold to *L. M.* at 4ˡ. 4ˢ. *per centum* | 71 | 08 | 00 |
| Sept. | 29 | To *John Garthwait* received of him | 500 | 00 | 00 |
| Decem. | 28 | To the said received of him in full | 812 | 13 | 04 |
| | 29 | To *Jericho Cudworth* receeived of him in part | 132 | 10 | 00 |
| | 30 | To *John Copleſtone* receeived of him in full | 87 | 05 | 00 |
| | | | 1909 | 04 | 04 |

*The Books of Accounts neceſſarie for* Dyers *to keep, are*

1 A *CASH BOOK* ſtated as this is, or the petties may be inſerted at large in the outward Column, and all ſuch Sums put therein as are not intended to have a particular Account of them Poſted.

2 A *WARE BOOK*, Charging all Received or Bought with the Particular Weights or Bulk on the Debitor, or left-hand Page, and all Sold, Spent, or Delivered on the Creditor, or right-hand Page, allowing each Commodity its diſtinct Account both Debitor and Creditor.

3 A *WORK BOOK*, or Book of Earnings, charging on the Debitor ſide, all Goods received, the time when, and at what Rate Dyed, and on the Creditor ſide, the time when delivered, with what elſe ſhall be thought neceſſary.

4 Out of theſe may be Stated a *LEIDGER*, with an Alphabet thereto, after the form following, to which one inward Column more is neceſſary, to ſhew where any Parcel on the Debitor ſide is correſponded on the Creditor, and the contrary, where any Sum on the Creditor ſide ſtands Debitor.

If this be well conſidered, that each line is poſted or entred twice, *viz.* there where you read it, and again in the Account whoſe Name followeth the Words To or By; This Account may be underſtood, by the meaneſt Capacity.

But if you conceive the *CASH BOOK*, *WARE BOOK*, and *WORK BOOK*, to be parts of the LEIDGER, and are unwilling to State a diſtinct LEIDGER, then may the Accounts of Goods remaining, and Utenſils be drawn up in the *WARE BOOK*, and the other Accounts of Traders and of Stock, Dye-houſe, and Ballance, be Stated in the *WORK BOOK*, and Signed by the Partners when adjuſted.

# The Cash-book of the Dye-house Partible Account.

| | | Cash *Per contra* Cr. | *Sums posted particularly.* l. | s. | d. | *General charg.* l. | s. | d. |
|---|---|---|---|---|---|---|---|---|
| 1664. | | | | | | | | |
| *Feb.* | 22 | By Bayes for 40 p$^{s}$ of white double Bockings, q$^{t}$ 2000 Yards at 4$^{l}$. *per* peece | 160 | 00 | 00 | | | |
| 1665. | | | | | | | | |
| *March* | 25 | To the Brick-layer for Work, as *per* Acquittance Page 7 of *ditto* Book | 00 | 00 | 00 | 2 | 17 | 00 |
| | | To the Company for Sealing of Cloth, as *per* Acquittance Page 8 | 00 | 00 | 00 | 2 | 14 | 00 |
| | | To the Women for 200 Tynes of Liquor | 00 | 00 | 00 | 5 | 00 | 00 |
| | | For Cording of 84 Cloths | 00 | 00 | 00 | 3 | 00 | 00 |
| | | To the Tailor for Cloaths for the men, as *per* Acquittance Page 8 | 00 | 00 | 00 | 7 | 15 | 00 |
| | | For a Horse | 00 | 00 | 00 | 9 | 00 | 00 |
| | | For Grinding 1 Tun of Brazil Wood | 00 | 00 | 00 | 2 | 00 | 00 |
| | | For Hay for the Horse | 00 | 00 | 00 | 2 | 00 | 00 |
| *May* | 30 | By Coals for 20 Chaulder cost | 20 | 00 | 00 | | | |
| *June* | 7 | By *John Watkins* Dyer, paid him in full | 07 | 16 | 00 | | | |
| | | For Bran as *per* Acquittance Page 5 | 00 | 00 | 00 | 17 | 00 | 00 |
| | 10 | By Argal for 5 Cask neat 80C bought of *N. O.* at 30$^{s}$. *per Cent.* | 120 | 00 | 00 | | | |
| | | For 10 Load of Weld | 00 | 00 | 00 | 40 | 00 | 00 |
| | | For 3 pair of Washing Boots | 00 | 00 | 00 | 2 | 08 | 00 |
| | | For Caulk as *per* Acquittance, Page 8 | 00 | 00 | 00 | 17 | 00 | 00 |
| | | For 10 Dozen of Candles | 00 | 00 | 00 | 3 | 00 | 00 |
| | 24 | By Allom for 1 Tunn bought of Mr. *Salway* | 24 | 00 | 00 | | | |
| | | To the Plummer as *per* Bill and Acquittance Page 7 | 00 | 00 | 00 | 11 | 07 | 00 |
| | | To Mr. *Atkins* for Pump-Irons, as *per* Acquittance Page 8 | 00 | 00 | 00 | 3 | 05 | 00 |
| *Sept.* | 10 | By Coals for 12 Chaulder, at 18$^{s}$. | 10 | 16 | 00 | | | |
| | 20 | By Coppras for 1 Hogs-head | 02 | 10 | 00 | | | |
| | 29 | By Stock of *Adam Barker* for his $\frac{1}{3}$ of 450$^{l}$. divided | 150 | 00 | 00 | | | |
| | | By Stock of *Charles Doble*, for the said | 150 | 00 | 00 | | | |
| | | By Stock of *Edward Frankling*, for the said | 150 | 00 | 00 | | | |
| *October* | 29 | To the Copper-Smith as *per* Bill and Acquittance Page 9 | 00 | 00 | 00 | 45 | 07 | 00 |
| *Decem.* | 28 | By Diet for the Journey-men and Apprentices, *&c.* for a Year *per* Agreement | 00 | 00 | 00 | 160 | 00 | 00 |
| | | By Wages paid to 5 Journey-men for a Year, as *per* their Acquittances in Folio 7, 9, 11 | 00 | 00 | 00 | 100 | 00 | 00 |
| | | Paid for a Years Rent of the Coal-Seller | 00 | 00 | 00 | 8 | 00 | 00 |
| | | Disburſed in Petty Charges as *per* particulars | 00 | 00 | 00 | 222 | 19 | 03 |
| | | The Total of Incident Charges charged to the Account of Loſs or Dye-houſe in one Article is | 664 | 12 | 03 | 664 | 12 | 03 |
| | R | By Ballance remaining in Cash | 449 | 10 | 01 | | | |
| | | | 1909 | 04 | 04 | | | |

| | | | l. | s. | d. |
|---|---|---|---|---|---|
| 1665. | | Stock of *Adam Barker* Dr. | | | |
| *Sept.* | 29 | To Caſh taken out | 150 | 00 | 00 |
| | R | To Ballance due unto the ſame | 515 | 16 | 11 |
| | | | 665 | 16 | 11 |
| 1664. | | Stock of *Charles Doble* Dr. | | | |
| *Janua.* | 15 | To Stock of *Edward Frankling* for Caſh received of *Ditto* | 107 | 00 | 00 |
| 1665. | | | | | |
| *June* | 1 | To Coals for 5 Chaulder ſold him | 05 | 00 | 00 |
| *Sept.* | 29 | To Caſh taken out of Stock | 150 | 00 | 00 |
| | R | To Ballance due | 510 | 16 | 11 |
| | | | 772 | 16 | 11 |
| 1665. | | Stock of *Edward Frankling* Dr. | | | |
| *Sept.* | 29 | To Caſh taken out | 150 | 00 | 00 |
| | R | To Ballance due | 515 | 16 | 11 |
| | | | 665 | 16 | 11 |
| 1664. | | Utenſils in the Dye-houſe Dr. | | | |
| *Janua.* | 15 | To Stock of *Adam Barker* for the value of them | 234 | 13 | 00 |
| 1664. | | Coals Dr. | | | |
| *Janua.* | 15 | To Stock of *Adam Barker* for 30 Chaulder | 30 | 00 | 00 |
| 1665. | | | | | |
| *May* | 30 | To Caſh paid for 20 Chaulder | 20 | 00 | 00 |
| *Sept.* | 10 | To the ſaid for 12 Chaulder at 18ˢ. | 10 | 16 | 00 |
| | | | 60 | 16 | 00 |
| 1664. | | Argal Dr. | | | |
| *Janua.* | 15 | To Stock of *Adam Barker* for 10 Cask weighing, | | | |
| | | C q^r l | | | |
| 1665. | | *viz.* 90 00 27 at 30ˢ | 135 | 07 | 00 |
| *June* | 10 | To Caſh for 5 Cask 80 00 00 at 30ˢ | 120 | 00 | 00 |
| | | 170 00 27 | | | |
| | R | To the Dye-houſe for the neat gains | 1 | 09 | 00 |
| | | | 256 | 16 | 00 |
| 1664. | | Allom is Dr. | | | |
| *Janua.* | 15 | To Stock of *Charles Doble* for 3 Tunns at 25ˡ. | 75 | 00 | 00 |
| 1665. | | | | | |
| *June* | 24 | To Caſh for 1 Tun bought of Mr. *Salway* | 24 | 00 | 00 |
| | | | 99 | 00 | 00 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 1664. | | Stock of *Adam Barker* Cr. | l. | s. | d. |
| *Januar.* | 15 | By Utenſils in the Dye-houſe | 234 | 13 | 00 |
| — | | By Coals for 30 Chaulder | 30 | 00 | 00 |
| — | | By Argal for 10 Cask neat 90*C* - 00q$^{rs}$ - 27$^{l}$ at 30$^{s}$ | 135 | 07 | 00 |
| | | By the Dye-houſe for a Years Rent | 100 | 00 | 00 |
| | | By the ſaid for ⅓ of 497$^{l}$ - 10$^{s}$ - 9$^{d}$ Dividend | 165 | 16 | 11 |
| | | | 665 | 16 | 11 |
| 1664. | | Stock of *Charles Doble* Cr. | | | |
| *Januar.* | 15 | By Allom for 3 Tunns | 75 | 00 | 00 |
| — | | By Brazil Wood for 1 Tun | 28 | 00 | 00 |
| — | | By Coucheaneel for 100$^{l}$. ſuttle at 30$^{s}$ | 150 | 00 | 00 |
| — | | By Fuſtick for 18*C* at 6$^{s}$ 8$^{d}$ | 6 | 00 | 00 |
| — | | By Coppras for 3 Hogſheads neat 16*C* at 10$^{s}$ | 8 | 00 | 00 |
| — | | By Mather for 10 Bales Crop neat 85*C* at 4$^{l}$. | 340 | 00 | 00 |
| — | | By ⅓ of the Dividend | 165 | 16 | 11 |
| | | | 772 | 16 | 11 |
| 166[illegible] | | Stock of *Edward Franklin* Cr. | | | |
| *Januar.* | 15 | By Shumack for 10 Bags neat 70*C* 2q$^{rs}$ at 16$^{s}$ | 56 | 08 | 00 |
| — | | By Woad for 4 Tunn at 15$^{l}$. | 60 | 00 | 00 |
| — | | By *Charles Doble* his Account of Stock for the Surplus paid | 107 | 00 | 00 |
| | | By Caſh brought into Trade | 276 | 12 | 00 |
| | | By ⅓ of the Dividend | 165 | 16 | 11 |
| | | | 665 | 16 | 11 |
| 1665. | | Utenſils Cr. | | | |
| *Decem.* | 30 | By Account of Goods remaining born thither | 234 | 13 | 00 |
| 1665. | | Coals Cr. | | | |
| *June* | 1 | By the Dye-houſe for 40 Chaulder ſpent | 40 | 00 | 00 |
| | | By Stock of *Charles Doble* for 5 Chaulder ſold him | 5 | 00 | 00 |
| | | By Goods remaining for 17 Chaulder left coſt | 15 | 16 | 00 |
| | | | 60 | 16 | 00 |

Argal Cr.

| | | | *C* | q$^{rs}$ | 1 | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1665. | | | | | | | | | |
| *June* | 7 | By Caſh for 2 Casks weight | 18 | 00 | 00 | Sold to *J. H.* | 28 | 16 | 00 |
| | | at 32$^{s}$ *per cent.* | — | — | — | | | | |
| — | | By the Dye-houſe for | 72 | 00 | 00 | ſpent as *per* | 108 | 00 | 00 |
| | | Particulars at 30$^{s}$ | — | — | — | | | | |
| — | | By Goods remaining for | 80 | 00 | 00 | left at 30$^{s}$ | 120 | 00 | 00 |
| | | Loſt in weight | 0 | 00 | 27 | | 000 | 00 | 00 |
| | | | 170 | 00 | 27 | | 256 | 16 | 00 |

| | | | | | |
|---|---|---|---|---|---|
| 1665. | | Allom Cr. | | | |
| *Decem.* | 30 | By the Dye-houſe for 2 Tuns ſpent | 50 | 00 | 00 |
| | | By Goods remaining for 2 Tuns left | 49 | 00 | 00 |
| | | | 99 | 00 | 00 |

| | | | l. | s. | d. |
|---|---|---|---|---|---|
| 1664. | | **Brazil Wood** — **Dr.** | | | |
| *Januar.* | 15 | To Stock of *Charles Doble* for 1 Tun | 28 | 00 | 00 |
| 1665. | | | | | |
| *May* | 3 | To *John Copleſtone* for 1 Tun | 28 | 00 | 00 |
| | | | 56 | 00 | 00 |
| 1664. | | **Coucheaneel** — **Dr.** | | | |
| *Januar.* | 15 | To Stock of *Charles Doble* for 100l ſuttle at 30s | 150 | 00 | 00 |
| 1665. | | | | | |
| *May* | 15 | To *John Copleſtone* for 60l ſuttle at 28s | 82 | 00 | 00 |
| | | To the Dye-houſe for the neat gains | 04 | 00 | 00 |
| | | | 236 | 00 | 00 |
| 1664. | | **Fuſtick** — **Dr.** | | | |
| *Januar.* | 15 | To Stock of *Charles Doble* for 18C at 6s 8d | 6 | 00 | 00 |
| 1665. | | | | | |
| *April* | 7 | To *John Garthwait* for 2 Tuns at 6s 8d *per cent.* | 13 | 06 | 08 |
| | | | 19 | 06 | 08 |
| 1664. | | **Coppras** — **Dr.** | | | |
| *Januar.* | 15 | To Stock of *Charles Doble* for 3 h' h' neat 16C at 10s | 8 | 00 | 00 |
| | | To Caſh for 1 h' h' neat 5C at 10s | 2 | 10 | 00 |
| | | | 10 | 10 | 00 |
| 1664. | | **Mather** — **Dr.** | | | |
| *Januar.* | 15 | To Stock of *Charles Doble* for 10 Bales of Crop Mather neat 85C at 4l | 340 | 00 | 00 |
| 1665. | | | | | |
| *Auguſt* | 12 | To *Jericho Cudworth* for 2 Bales of Mul Mather neat 30C at 30s | 45 | 00 | 00 |
| | | To the Dye-houſe for the neat gains | 3 | 08 | 00 |
| | | | 388 | 08 | 00 |
| 1664. | | **Shumack** — **Dr.** | | | |
| *Januar.* | 15 | To Stock of *Edward Frankling* for 10 Bags neat 70C 2qrs at 16s | 56 | 8 | 00 |
| 1665. | | | | | |
| *May* | 20 | To *John Copleſtone* for 10 Bags neat 65C at 15s | 48 | 15 | 00 |
| | | | 105 | 03 | 00 |
| 1664. | | **Iſland Woad** — **Dr.** | | | |
| *Januar.* | 15 | To Stock of *Edward Frankling* for 4 Tun at 15l | 60 | 00 | 00 |
| | | To *John Copleſtone* for 1 Tun | 14 | 00 | 00 |
| | | | 74 | 00 | 00 |
| 1665. | | *John Watkins* Dyer — **Dr.** | | | |
| *May* | 7 | To Coucheaneel for 60l ſuttle ſold him at 31s | 93 | 00 | 00 |
| *June* | 7 | To Caſh paid him in full | 07 | 16 | 00 |
| | | | 100 | 16 | 00 |
| 1664. | | *Spaniſh* Indico. — **Dr.** | | | |
| *March* | 25 | To *John Watkins* Dyer for 3 Cask ſuttle 336l at 6s | 100 | 16 | 00 |
| 1665. | | | | | |
| *April* | 7 | To *John Garthwait* for 240l ſuttle at 6s 8d | 80 | 00 | 00 |
| | | | 180 | 16 | 00 |

| | | | | l. | s. | d. |
|---|---|---|---|---|---|---|
| 1665. | | **Brazil Wood** | Cr. | | | |
| *Decem.* | 30 | By the Dye-house for 1 Tun spent | | 28 | 00 | 00 |
| | | By Goods remaining for 1 Tun left | | 28 | 00 | 00 |
| | | | | 56 | 00 | 00 |
| 1665. | | **Coucheaneel** | Cr. | | | |
| *May* | 7 | By *John watkins* Dyer for 60[l] suttle sold him at 31[s] | | 93 | 00 | 00 |
| | | By the Dye-house for 40[l] spent at 30[s] | | 60 | 00 | 00 |
| | | By the said for 15[l] spent at 28[s] | | 21 | 00 | 00 |
| | | By Goods remaining for 45[l] left at 28[s]. | | 62 | 00 | 00 |
| | | | | 236 | 00 | 00 |
| 1665. | | **Fustick** | Cr. | | | |
| *Decem.* | 30 | By the Dye-house for 18C spent at 6[s] 8[d] | | 6 | 00 | 00 |
| | | By Goods remaining for 2 Tun left cost | | 13 | 06 | 08 |
| | | | | 19 | 06 | 08 |
| 1664. | | **Coppras** | Cr. | | | |
| *Decem.* | 30 | By the Dye-house for 3 h[d] h[d] spent | | 8 | 00 | 00 |
| — | | By Goods remaining for 1 h[d] h[d] left | | 2 | 10 | 00 |
| | | | | 10 | 10 | 00 |
| 1665. | | **Mather** | Cr. | | | |
| *June* | 24 | By Cash received for 2 Bales of Crop Mather neat 17C at 4[l] 4[s] sold *L.M.* | | 71 | 08 | 00 |
| *Decem.* | 30 | By the Dye-house for 68C spent at 4[l] | | 272 | 00 | 00 |
| — | | By Goods remaining for 2 Bales of Mul Mather cost | | 45 | 00 | 00 |
| | | | | 388 | 08 | 00 |
| 1665. | | **Shumack** | Cr. | | | |
| *Decem.* | 30 | By the Dye-house for 10 Baggs spent cost | | 56 | 8 | 00 |
| | | By Goods remaining for 10 Baggs left cost | | 48 | 15 | 00 |
| | | | | 105 | 03 | 00 |
| 1665. | | **Island Woad** | Cr. | | | |
| *Decem.* | 30 | By the Dye-house for 3 Tuns spent | | 45 | 00 | 00 |
| | | By Goods remaining for 2 Tuns left | | 29 | 00 | 00 |
| | | | | 74 | 00 | 00 |
| 1665. | | ***John watkins*** | Cr. | | | |
| *March* | 25 | By *Spanish* Indico for 3 Cask q[r] 3C grosses 336[l] suttle at 6[s] *per* pound | | 100 | 16 | 00 |
| | | ***Spanish* Indico.** | Cr. | | | |
| | | By the Dye-house for 3 Cask spent cost | | 100 | 16 | 00 |
| | | By Goods remaining for 240[l] suttle cost | | 80 | 00 | 00 |
| | | | | 180 | 16 | 00 |

| | | | | l. | s. | d. |
|---|---|---|---|---|---|---|
| | | *Jericho Cudworth* | Dr. | | | |
| 1665. | | To the Dye-house for the Earnings following, | | | | |
| *May* | 7 | 70 Cottons in Colours at 20s | | 70 | 00 | 00 |
| *July* | 8 | 300 Yards of Cotton green at 5s | | 75 | 00 | 00 |
| | 10 | 70 Star Bayes Woad blew at 15s | | 52 | 10 | 00 |
| *Auguſt* | 12 | 60 Long Flannels in Colours at 6s 8d | | 20 | 00 | 00 |
| *Sept.* | 16 | 300 *Manchester* Bayes at 9s | | 135 | 00 | 00 |
| *October* | 7 | 600 Northern Kerſies at 6s in Colours | | 180 | 00 | 00 |
| | | | | 532 | 10 | 00 |
| 1664. | | Bayes | Dr. | | | |
| *Febr.* | 22 | To Caſh for 40 ps of White Bocking double Bayes qs 2000 Yards at 4l per peece | | 160 | 00 | 00 |
| *Auguſt* | 12 | To *Jericho Cudworth* for 20 ps of *Coxhall* Bayes qs 1400 Yards at 2s 6d per Yard | | 175 | 00 | 00 |
| | | To the Dye-houſe for the neat gains | | 100 | 00 | 00 |
| | | | | 435 | 00 | 00 |
| 1665. | | *John Copleſtone* | Dr. | | | |
| *April* | 30 | To Bayes for 40 ps double Bockings at 6l | | 240 | 00 | 00 |
| *Nov.* | 28 | To the ſaid for the Exchange of 20 White *Coxhalls* for ſo many Black ones | | 20 | 00 | 00 |
| | | | | 260 | 00 | 00 |
| | | *John Garthwaith* Spaniſh Merchant | Dr. | | | |
| 1664. | | To the Dye-houſe for the Earnings following, | | | | |
| *March* | 17 | 600 Ell Broad Perpetuanoes in Colours at 4s per peece | | 120 | 00 | 00 |
| 1665. | | | | | | |
| *April* | 1 | 400 Hunſcot Sayes Dutch Blew, at 5s | | 100 | 00 | 00 |
| *June* | 4 | 700 Coloured Bayes at 12s | | 420 | 00 | 00 |
| *Sept.* | 9 | 500 Minikin Bayes in Colours at 30s | | 750 | 00 | 00 |
| *Decem.* | 7 | 100 peeces of Searges in Colours at 3s 4d | | 16 | 13 | 04 |
| | | | | 1406 | 13 | 04 |
| 1665. | | Goods remaining | Dr. | | | |
| *Decem.* | 30 | To Coals for 17 Chaulder | | 15 | 16 | 00 |
| | — | To Argal for 5 Cask wt 80C at 30s | | 120 | 00 | 00 |
| | — | To Allom for 2 Tunns coſt | | 49 | 00 | 00 |
| | — | To Brazil Wood for 1 Tun | | 28 | 00 | 00 |
| | — | To Coucheaneel for 45l at 28s | | 62 | 00 | 00 |
| | — | To Euſtick for 2 Tuns coſt | | 13 | 06 | 08 |
| | — | To Coppras for 1 Hogs-head | | 2 | 10 | 00 |
| | — | To Mather for 2 Bales of Mul neat 30C at 30s | | 45 | 00 | 00 |
| | — | To Shumack for 10 Bags neat 65C at 15s | | 48 | 15 | 00 |
| | — | To Iſland Woad for 2 Tuns coſt | | 39 | 00 | 00 |
| | — | To Spaniſh Indico for 240l ſuttle at 6s 8d | | 80 | 00 | 00 |
| | — | To Bayes for 20 peeces White *Coxhalls* coſt | | 275 | 00 | 00 |
| | — | To the Dye-houſe for looſe Wares, *viz.* Hay, Weld, Bran, Soot, Alder-bark, Galls, *&c.* left to the value of | | 10 | 00 | 00 |
| | — | To Utenſils for their Value | | 234 | 13 | 00 |
| | | | | 913 | 00 | 08 |

| | | | | | |
|---|---|---|---|---|---|
| 1665. | | Jerimiah Goodsmith Cr. | l. | s. | d. |
| August | 12 | By Bayes for 20 p[s] *Coxhall* q[t] 1400 Yards at 2[s]. 6[d]. | 175 | 00 | 00 |
| — | | By Mather for 2 Bales of Mull Mather, weighing 300 at 30[l] *per cent.* | 45 | 00 | 00 |
| Decem. | 29 | By Cash paid in part | 132 | 10 | 00 |
| | | By Ballance owing by him | 180 | 00 | 00 |
| | | | 532 | 10 | 00 |

| | | | | | |
|---|---|---|---|---|---|
| 1665. | | Bays Cr. | | | |
| April | 30 | By *John Copleſtone* for 40 p[s] of double Bocking Bayes dyed Black, ſold him at 6[l] per peece | 240 | 00 | 00 |
| Nove. | 28 | By the ſaid for the Exchange of 20 p[s] of *Coxhalls* dyed Black, for White ones | 20 | 00 | 00 |
| | R | By Goods remaining for 20 p[s] White *Coxhall* Bayes | 175 | 00 | 00 |
| | | | 435 | 00 | 00 |

| | | | | | |
|---|---|---|---|---|---|
| 1665. | | *John Copleſtone* Cr. | | | |
| May | 3 | By Brazil Wood for 1 Tun | 28 | 00 | 00 |
| | 15 | By Coucheaneel for 60[l] ſuttle at 28[s] | 82 | 00 | 00 |
| | 20 | By Shumack for 10 Baggs neat 65*C* at 15[s] | 48 | 15 | 00 |
| June | 25 | By Iſland Woad for 1 Tun at 14[l] | 14 | 00 | 00 |
| Decem. | 30 | By Caſh paid to Ballance | 87 | 05 | 00 |
| | | | 260 | 00 | 00 |

| | | | | | |
|---|---|---|---|---|---|
| 1665. | | *John Carthwait* Cr. | | | |
| April | 7 | By *Spaniſh* Indico for 24[c] ſuttle at 6[s] 8[d] | 80 | 00 | 00 |
| | 14 | By Fuſtick for 2 Tuns at 6[s] 8[d] the *C* groſs | 13 | 06 | 08 |
| Sept. | 29 | By Caſh then paid | 500 | 00 | 00 |
| — | | By the Dye-houſe for an Abatement | — | 13 | 04 |
| Decem. | 28 | By Caſh paid to Ballance | 812 | 13 | 04 |
| | | | 1406 | 13 | 04 |

| | | | | | |
|---|---|---|---|---|---|
| | | Goods remaining Cr. | | | |
| | | By Account of Ballance born thither | 913 | 00 | 08 |

**Dye-house or Loss** **Dr.**

To Wares for sundry Commodities spent, viz. in a Year ending the 29 *December*, 1665.

| | l. | s. | d. | l. | s. | d. |
|---|---|---|---|---|---|---|
| To Coals for 40 Chaulder | 40 | 00 | 00 | | | |
| To Argal for 72C | 108 | 00 | 00 | | | |
| To Allom for 2 Tuns | 50 | 00 | 00 | | | |
| To Brazil Wood for 1 Tun | 28 | 00 | 00 | | | |
| To Coucheaneel for 40l at 30s | 60 | 00 | 00 | | | |
| To the said for 15l at 28s | 21 | 00 | 00 | | | |
| To Fustick for 18C at 6s 8d | 6 | 00 | 00 | 795 | 04 | 00 |
| To Coppras for 3 h' h' | 8 | 00 | 00 | | | |
| To Mather for 68C Crop at 4l | 272 | 00 | 00 | | | |
| To Shumack for 10 Baggs | 56 | 08 | 00 | | | |
| To Island Woad for 3 Tuns | 45 | 00 | 00 | | | |
| To Spanish Indico for 3 Cask | 100 | 16 | 00 | | | |
| To Stock of *Adam Barker* for 2 Years Rent | | | | 100 | 00 | 00 |
| To *John Garthwait* for an Abatement | | | | | 13 | 04 |
| To Cash for the Total of sundry Disbursements in the outward Column- | | | | 664 | 12 | 03 |
| R To the Stocks of the Partners for the Dividend, being the neat gains of one Years Trade | | | | 497 | 10 | 09 |
| | | | | 2058 | 00 | 04 |

**Account of Ballance** **Dr.**
**shewing where the Estate is.**

| | | | |
|---|---|---|---|
| To Goods remaining for their value | 913 | 00 | 00 |
| To Cash | 449 | 10 | 00 |
| To *Jericho Cudworth* owing by him | 180 | 00 | 00 |
| | 1542 | 10 | 00 |

*To proceed in new Books let the Debitor and Creditor side of Ballance change places be transcribed and Posted thus*, viz.

**Account of Ballance** **Dr.**

| | | | |
|---|---|---|---|
| To Stock of *Adam Barker* | 500 | 00 | 00 |
| To Stock of *Charles Doble* | 500 | 00 | 00 |
| To Stock of *Edward Franklin* | 500 | 00 | 00 |
| | 1500 | 00 | 00 |

| *Per Contra* Dye-house or Profit Cr. | l. | s. | d. |
|---|---|---|---|
| By Argal for the neat gains | 1 | 09 | 00 |
| By Coucheaneel for the said | 4 | 00 | 00 |
| By Mather gained thereby | 3 | 08 | 00 |
| By Bayes for the like | 100 | 00 | 00 |
| By Goods remaining for divers loose Goods left that are charged to Account in the Disbursements *per Contra* | 10 | 00 | 00 |
| By *John Garthwait* for Earnings | 1406 | 13 | 04 |
| By *Jericho Cudworth* for the said | 532 | 10 | 00 |
| | 2058 | 00 | 04 |

Ballance *per Contra* Cr.
shewing to whom due.

| | | | |
|---|---|---|---|
| By *Adam Barker* due to his Stock | 915 | 16 | 11 |
| By *Charles Doble* for the said | 510 | 16 | 11 |
| By *Edward Frankling* for the like | 515 | 16 | 11 |
| By this Account to leave each man 500l in Stock, there must be more divided in Cash 42l 10s 9d *viz.* | 1542 | 10 | 09 |

| | l. | s. | d. |
|---|---|---|---|
| To *Adam Barker* | 15 | 16 | 11 |
| To *Charles Doble* | 10 | 16 | 11 |
| To *Edward Frankling* | 15 | 16 | 11 |
| | 42 | 10 | 09 |

Accompt of Ballance Cr.

| | | | |
|---|---|---|---|
| By Wares remaining post the Particulars | 913 | 00 | 08 |
| By Cash remaining | 406 | 19 | 04 |
| By *Jericho Cudworth* owing by him | 180 | 00 | 00 |
| | 1500 | 00 | 00 |

# A Controversal Accompt,

## PARTABLE

# Between Three Merchants:

## In an ADVENTURE for the

# Streights or Levant.

| | | l. | s. | d. |
|---|---|---|---|---|
| 1674. *April* | *Three Merchants enter into a Copartnerſhip, to Lade a Cargazoon of Goods, on the Ship* Neptune, *bound for* Smirna *in the* Streights, *to divide Profit and Loſs, Proportionable to their Stocks.* | | | |
| | Firſt the ſaid Company Buy of *Simon Segerſtone* Clothier, a parcel of Broad Cloaths, *viz.* | | | |
| | 20 *York-ſhire* Gall Blacks at 10l *per* pc q$^{t}$ 28 Yards each | 200 | 00 | 00 |
| | 10 *Weſtern* Reds q$^{t}$ 30 Yards each at 10l *per* peece | 300 | 00 | 00 |
| | 10 *Suffolk* Violets q$^{t}$ 28 Yards each at 17l *per* pc | 170 | 00 | 00 |
| | 3 *Weſtern* Greens q$^{t}$ 38 Yards each at 10l *per* peece | 30 | 00 | 00 |
| | | 700 | 00 | 00 |
| | The Company having engaged equally for the Payment thereof, he is to forbear the Value, till the Ships return, within 8 Months more or leſs, and then to take out the Value in Cotton Wool, at the price Currant, in the Interim, to be allowed Intereſt at *6 per Centum per Annum*; Whereforo this Adventure is in equal thirds, but the following Stocks are Proportionally Partable. | | | |
| | *John Speed* is to furniſh his Stock in Bayes and he bringeth in | | | |
| | 20 peeces of *Coxhall* q$^{t}$ 1400 Yards at 2s 6d | 175 | 00 | 00 |
| | 20 peeces of Bockin double Bayes q$^{t}$ 1000 Yards made two Bales, at 4l *per* peece | 80 | 00 | 00 |
| | 20 peeces of *Maidſtone* q$^{t}$ 1000 Yards in 2 peeces at 4l made 5 Bales | 80 | 00 | 00 |
| | He paid Package and Charges of the ſaid 11 Bales | 3 | 00 | 00 |
| | And paid to *John Collins* one of the Adventurers to Diſburſe in Cuſtoms | 18 | 00 | 00 |
| | | 600 | 00 | 00 |
| | Moreover there is due to *John Hethergold* Dyer, for Dying the ſaid 120 peeces of Bayes at 15s *per* pc one with another xC l which according to cuſtom, he truſts the Company with till the end of the Year | 90 | 00 | 00 |
| | *Henry Marvin*, another of the Adventurers, furniſheth his Stock in Searges and Perpetuanos, *viz.* | | | |
| | 100 pc of *Colcheſter* Searges q$^{t}$ 2200 Yards at 5s *per* Yard | 540 | 00 | 00 |
| | The Dying and Sealing at 4s *per* peece | 20 | 00 | 00 |
| | Package into 5 Bales with Carriage | 1 | 10 | 00 |
| | 40 peeces of Perpetuanos [illegible] | 120 | | |
| | Package in two Bales and Charges | 3 | 00 | 00 |
| | 20 Peeces Weſt Country narrow Perpetuano's in one Bale, at 2l | 40 | 00 | 00 |
| | Package, Setting, Preſſing, and Caldaring | 3 | 10 | 00 |
| | Dying of theſe 60 peeces at 4s | 12 | 00 | 00 |
| | | 740 | 00 | 00 |

| | l. | s. | d. |
|---|---|---|---|
| *John Collins* furniſheth his Stock in Kerſies, *viz.* | | | |
| 200 Narrow *York-ſhire* Whites q$^{r}$ 3600 Yards at 1$^{l}$ 15$^{s}$ *per* p$^{c}$ | 350 | 00 | 00 |
| 100 *Newberry* Whites q$^{r}$ 2400 Yards at 4$^{s}$ | 480 | 00 | 00 |
| 20 Sorting *Hampſhires* q$^{r}$ 560 Yards at 3$^{s}$ 6$^{d}$ | 98 | 00 | 00 |
| Package in 12 Bales with Wrappers | 6 | 00 | 00 |
| Paid Cuſtom outwards, *viz.* | | | |
| Of 320 peeces of Kerſies | 18 | 03 | 04 |
| Of 120 peeces of Bayes | 13 | 00 | 00 |
| Of 100 peeces of Searges | 4 | 01 | 03 |
| Of 60 peeces of Perpetuanos | 2 | 04 | 00 |
| Paid for Tillets, Canvas, Tape, Buckram, Rope, and Package of 3 Bales of Broad Cloaths | 2 | 16 | 00 |
| More for Cuſtoms, Charges, Sealing, and Ware-houſe-room | 11 | 10 | 00 |
| Diſburſed for a Feaſt at the Ships ſetting out | 5 | 00 | 00 |

*December* the Firſt

The Ship being returned and arrived, *Henry Marvail*, one of the Adventurers, agreeth with the reſt to allow them 12 *per Centum* Profit of all the Monies inveſted into Mohair Yarn, and to take that Commodity upon his own Account at 5$^{s}$ the Doller or ℔.

*December* the Second.

*John Collins*, one of the Adventurers, at the requeſt of the reſt, is to Diſburſe Money for taking up the Returnes, and accordingly, did ſo, and gives in the following Account of Sales, *&c.*

| | | | |
|---|---|---|---|
| For the Cuſtom of 60 Bags of Galls | 15 | 08 | 06 |
| Freight and Charges | 32 | 00 | 00 |
| For the Cuſtom of 1600 Baggs of Cotton Wool | 125 | 00 | 00 |
| Freight at ℔. 2$^{l}$ *per* Bagg at 5$^{s}$ *per* ℔ | 600 | 00 | 00 |
| Craneage Charges and Ware-houſe-room | 9 | 12 | 00 |
| For Cuſtom, Freight, and Charges of 6 Bales of Chamlets | 128 | 00 | 00 |
| More due to the Farmers of the Cuſtoms for the Additional Impoſt of the Chamlets | 64 | 00 | 00 |

*December* 10$^{th}$

Sold to *Simon Segerſtone* Clothier, 600 Bags of Cotton Wool weight groſs 425C *netto* tare 4 *per centum* abated 409-3-8 the 8$^{l}$ allowed or abated at 3$^{l}$ *per centum* — 1229 05 00

Being Delivered in payment for Cloth formerly bought, for which he is to be allowed 8 Months Intereſt at 6 *per centum*, and the Ballance or Surplus due from him, is to be taken out in Broad Cloths for the next Adventure, which he hath in readineſs, and wherein the Adventurers will run an equal hazard.

| | | | l. | s. | d. |
|---|---|---|---|---|---|
| | | *December* 11th | | | |
| | | Sold *John Hethergood* Dyer, 27 Baggs of Galls neat tare 7l *per* Bagg deducted 77C at 2l 10s *per Cent.* | 192 | 10 | 00 |
| | | And two of the Adventurers, *viz. John Collins* and *John Speed* have bought the remaining 133 Bags of the Company neat 93C 2qrs 1pl at 2l 10s *per cent.* to Ship off in halves for *Dantzick* | 234 | 00 | 00 |
| | | *December* 12th | | | |
| | | Sold *Abraham Bennett* Merchant 400 Baggs of Cotton Wool neat 273C at 2l 18s *per cent.* | 791 | 14 | 00 |
| | | Towards the which he payes in hand | 291 | 14 | 00 |
| | | The reſt payable within one Month. | | | |
| | | *Ditto* 14th. | | | |
| | | Sold *John Saunders* 600 Baggs of Cotton Wool neat 410C at 3l. | 1230 | 00 | 00 |
| | | In lieu whereof he is to deliver the Company Mancheſter Cottons and Fuſtians at the price agreed upon, and afterwards mentioned. | | | |
| | | *Ditto* 16th | | | |
| | | Received into the Ware-houſe from *John Saunders* | | | |
| | | 300 ps of Mancheſter Fuſtians qt 38 Yards each at 36s | 540 | 00 | 00 |
| | | 130 ps of Lancaſhire Millains at 2l | 260 | 00 | 00 |
| | | 12 Drumfats for Package valued at | 12 | 00 | 00 |
| | | *Ditto* then alſo received | | | |
| | | 80 ps of Northern or Kendal Cottons for Wrappers at 20 Yards each at 6d a Yard | 40 | 00 | 00 |
| | | 50 Mancheſter Rowles at 40 Yards a peece is 2000 Yards, at 3s 6d | 350 | 00 | 00 |
| | | Dreſſing 6s and Dying 9s a peece in Colours to be allowed him is | 37 | 10 | 00 |
| | | *Ditto* | | | |
| | | Sold to *Philip Clarke* 4 Bales of Chamlets qt 120 ps by meaſure 2400 Yards at 6l | 720 | 00 | 00 |
| | | For the which he payes in hand to *John Collins* | 400 | 00 | 00 |
| | | The remainer to ſtand out 4 Months. | | | |
| | | The remainer of the Chamlets being 40 ps the Adventurers have equally ſhared and valued at | 240 | 00 | 00 |
| | | *January* 20 | | | |
| | | *Abraham Bennett* having by reaſon of his Debts betook himſelf to the *Fleet*, the Adventurers Compound his Debt for 10s in the Pound, and the Compoſition being 250l was paid to *John Collins* | 250 | 00 | 00 |

| | l. | s. | d. |
|---|---|---|---|
| *January* 25th 1664. | | | |
| The Adventurers met, and *Henry Marvaile*, one of them, being unwilling to Adventure in the Cottons and Fuſtians, *John Collins* and *John Speed* have taken them upon their own Accounts at the firſt Coſts for a Partable Voyage in halves for *Spain*. | | | |
| And then the Adventurers agreed to give the Captain of the Ship the Ballance in his hands. | | | |
| And to allow *John Collins* for Diſburſing the Cuſtoms, and for Warehouſe-room of the Returns | 20 | 00 | 00 |
| And deſire him againſt the next meeting to give in the Account Stated, and agree to allow for Book-keeping | 20 | 00 | 00 |
| The Foreign Dollers or ℔ of 8 to be rated at 5s each. | | | |

*Adverti ſement.*

| | l. | s. | d. |
|---|---|---|---|
| After the Factors Foreign Account follows the *Leidger* of this Queſtion brought to a *Ballance* required, in the performance whereof, the difficulty that hapned was about the Profit of the Returns of Cloth, which ſeems equitably Divided, when the whole Profit of the Returns, *viz.* | 875 | 18 | 10 |
| Bears ſuch Proportion thereto, *viz.* | 214 | 04 | 06 |
| As the Sum Adventured in Returns | 3759 | 04 | 02 |
| Doth to the Produce of the Cloth | 991 | 18 | 09 |
| But before this Diſtribution could be made, it was neceſſary to Divide the 35l Loſs, allowed for Accomptant-ſhip, and given the Captain (which concerns the whole) in ſuch Proportion as the Coſts of the whole Adventure outward, *viz.* | 4213 | 11 | 03 |
| Doth to the whole Adventure homewards | 3759 | 04 | 02 |
| And thus there will ariſe to be applyed to the Account of Loſs outwards | 18 | 09 | 11 |
| And the remainer homewards | 16 | 10 | 01 |
| Now how much of this outward Loſs, *viz.* | 18 | 09 | 11 |
| Was to be applyed to Cloth, *viz.* | 3 | 05 | 02 |
| Was found by the Proportion of the firſt Coſts of the whole Adventure outwards | 4213 | 11 | 03 |
| To the firſt Coſts of the Cloth | 742 | 06 | 00 |
| Laſtly, the Partable Profit on the whole, *viz.* | 957 | 16 | 09 |
| is divided in ſuch Proportion as the Stocks that the Adventurers had lying in Diſburſo, during the term of the Voyage. | | | |

| | | Dr. | ₱ | 4. |
|---|---|---|---|---|
| | **Broad-Cloths 3 Bales q^t 43 Peeces** | | | |
| | To Caſh paid Freight at ₱ 10 *per* Bale | | 30 | 00 |
| | To *ditto* paid Cuſtom and Port Charges | | 130 | 00 |
| | To Proviſions at ₱ 2 *per centum* | | 84 | 20 |
| R | To Account Currant for the neat proceed | | 3967 | 60 |
| | | | 4212 | 00 |
| | **Bayes 11 Bales q^t 120 Peeces** | Dr. | | |
| | To Caſh paid Freight at ₱ 7 *per* Bale | | 77 | 00 |
| | To Cuſtom and Port Duties, Warehouſe, and Charges | | 140 | 00 |
| | To Proviſions of Sales at ₱ 2 *per centum* | | 64 | 00 |
| R | To Account Currant for the neat proceed | | 2919 | 00 |
| | | | 3200 | 00 |
| | **Searges 5 Bales q^t 100 p^s** | | | |
| | To Freight at ₱ 7 *per* Bale | | 35 | 00 |
| | To Caſh paid Cuſtom and Charges | | 120 | 00 |
| | To Proviſions at ₱ 2 *per centum* | | 111 | 27 |
| R | To Account Currant for the neat proceed | | 3401 | 13 |
| | | | 3667 | 40 |
| | **Perpetuanos 3 Bales q^t 60 Peeces** | Dr. | | |
| | To Freight | | 24 | 00 |
| | To Caſh paid Cuſtom and Port Charges | | 35 | 00 |
| | To Proviſions of Sale | | 18 | 00 |
| R | To Account Currant for the neat proceed | | 823 | 00 |
| | | | 1900 | 00 |
| | **Kerſies 12 Bales q^t 330 peeces** | Dr. | | |
| | To Caſh paid Freight at ₱ 8 *per* Bale | | 96 | 00 |
| | To *ditto* for Cuſtoms and Port Charges | | 176 | 00 |
| | To Proviſions of Sale at ₱ 2 *per centum* | | 88 | 00 |
| R | To Account Currant for the neat proceed | | 4040 | 00 |
| | | | 4400 | 00 |
| | **Galls** | Dr. | | |
| | To Caſh paid for 60 double Bags w^t 150 Quintars at ₱ 4 *per* Quintar | | 600 | 00 |
| | To Caſh paid Cuſtom and Charges | | 25 | 00 |
| | To Proviſions at ₱ *per centum* | | 12 | 40 |
| | | | 637 | 40 |
| | **Cotton Wools** | Dr. | | |
| | To Caſh paid for 1600 Bags w^t 1200 Quintars at ₱ 6 | | 7200 | 00 |
| | To Port Charges and Cuſtoms | | 280 | 00 |
| | To Proviſions at ₱ 2 *per centum* | | 149 | 40 |
| | | | 7629 | 40 |
| | **Chamlets** | Dr. | | |
| | To Caſh paid for 160 peeces q^t 4200 *Picos* at ₱ ½ | | 2100 | 00 |
| | To the ſaid for Cuſtom Charges, and Package in 6 Bales | | 84 | 00 |
| | To Proviſions ₱ 2 *per centum* | | 43 | 54 |
| | | | 2227 | 54 |

| | | | |
|---|---|---|---|
| **Broad Cloaths** | **Cr.** | | |
| By Cash for 3 Western Greens made 152 *Picos* at ₣ 2½ *per Pico* ₣ | | 380 | 00 |
| By *Ditto* for 10 Western Reds and 20 York-shire Blacks made 780 *Picos* at ₣ 3 *per Pico* | | 2340 | 00 |
| By *ditto* for 20 Suffolk Violets made 373 *Picos* at ₣ 4 | | 1492 | 00 |
| | | 4212 | 00 |
| **Bayes** | **Cr.** | | |
| By 20 p$^{s}$ of Bockin and 80 p$^{s}$ of Manchester sold at ₣ 30 | | 3000 | 00 |
| By 20 p$^{s}$ *Coxhall* at ₣ 60 *per* peece | | 1200 | 00 |
| | | 4200 | 00 |
| **Searges** | **Cr.** | | |
| By Cash received for 100 p$^{s}$ q$^{s}$ 2934 *Pieces* at ₣ 12 *per Pico* | | 3667 | 40 |
| **Perpetuano's** | **Cr.** | | |
| By Cash received for 60 p$^{s}$ sold at ₣ 15 *per* p$^{s}$ | | 900 | 00 |
| **Kerfies** | **Cr.** | | |
| By Cash received for 20 Sorting *Herefordshires* at ₣ 35 each | | 700 | 00 |
| By the said for 200 narrow *Yorkshire* Whites at ₣ 12 | | 2400 | 00 |
| By the said for 100 *Newberry* Whites at ₣ 13 | | 1300 | 00 |
| | | 4400 | 00 |
| **Galls** | **Cr.** | | |
| By Account Currant for the first Costs | | 637 | 40 |
| By Account Currant for the first Costs | | 7629 | 48 |
| **Chamlet** | **Cr.** | | |
| By Account Currant for the first Costs born thither | | 2227 | 54 |

**Mohair Yarn** Dr.

| | | |
|---|---|---|
| To Cash paid for 14 Bales pack'd in Felts w^t 50 Quintars at ₤60 *per* Quintar | 3000 | 00 |
| To *ditto* for 10 Fangots without Felts w^t 21 Quintars at ₤61 *per* Quintar | 1281 | 00 |
| To Custom and Port Charges, *&c.* | 172 | 00 |
| To Provisions at ₤2 *per centum* | 89 | 05 |
| | 4542 | 05 |

**The Account Currant of the Adventurers** Dr.

| | | |
|---|---|---|
| To Galls for the first Cost of 60 Bags | 637 | 20 |
| To Cotton Wools for the first costs of 1600 Bags | 7629 | 48 |
| To Chamlets for the first costs of 160 p^ces | 2227 | 54 |
| To Mohair Yarn for the costs of 14 Bales 10 Fangots | 4542 | 05 |
| To Cash paid the Captain for the Comp. Primage | 54 | 00 |
| To the said paid him the Ballance due | 60 | 00 |
| | 15350 | 73 |

*Smirna* the 20th *September*, 1664. *Thomas Chilingworth.*

| 1664. | | **Broad Cloaths in equal Adventure** Dr. | l. | s. | d. |
|---|---|---|---|---|---|
| *April* | | To *Simon Segerstone* for 43 p^ces cost | 700 | 00 | 00 |
| | | To the said for 8 Months Intereſt | 28 | 00 | 00 |
| | | To Stock of *John Collins* Disburſed for Package, *&c.* | 8 | 16 | 00 |
| | | To the said for Customs, Charges, Sealing and Warehouse-room | 11 | 10 | 00 |
| | | To Profit partable for a proportion of 35 l. allowed for Accompt-ship, *&c.* | 3 | 05 | 00 |
| | R | To the Stocks of the Adventurers for their equal Dividend | 460 | 12 | 01 |
| | | | 1206 | 03 | 01 |

**Stock of *John Speed***

| | | | |
|---|---|---|---|
| To Cottons for his moity of 80 p^ces and 50 Rowles | at first costs. | 213 | 15 | 00 |
| To Fuſtians for his moity of 430 p^ces | | 406 | 00 | 00 |
| To Chamlets for his ⅓ of 40 p^ces divided | | 80 | 00 | 00 |
| To *Simon Segerstone* for the ⅓ of his Ballance to be employed in the next Adventure in Broad Cloths | | 187 | 01 | 10 |
| To Ballance due to compleat the Provenue of his Stock | | 135 | 03 | 11 |
| | | 1002 | 00 | 01 |

| 1664. | | ***John Hethergand* Dyer** Dr. | l. | s. | d. |
|---|---|---|---|---|---|
| *Decem.* | 11 | To Galls for 27 Bags neat 77*C* sold him at ₤10 | 192 | 10 | 00 |
| | | To Cash for 3 Western Greens made 152 p^ces at ₤2 | | | |
| | | To ditto for 10 Western Reds and 20 Broad Cloaths | | | |

*Per contra* Mohair Yarn Cr.

| | | | £ | s. |
|---|---|---|---|---|
| | | By the Account Currant of the Adventurers for the first Coits born thither — £ | 4542 | 05 |

*Per Contra* the Account Currant of the Adventurers Cr.

| | | | £ | s. |
|---|---|---|---|---|
| | | By Broad Cloaths for the neat proceed of 43 p$^{ces}$ — £ | 3967 | 60 |
| | | By Bayes for the neat proceed of 120 p$^{ces}$ — £ | 2919 | 00 |
| | | By Sayes for the proceed of 100 p$^{ces}$ — £ | 3401 | 13 |
| | | By Perpetuano's for the proceed of 60 p$^{ces}$ — £ | 823 | 00 |
| | | By Kerfies for the proceed of 320 p$^{ces}$ — £ | 4040 | 00 |
| | | — £ | 15150 | 73 |

*Per contra* Broad Cloaths Equipartable Cr.

| 1664. | | | l. | s. | d. |
|---|---|---|---|---|---|
| *Sept.* | 20 | By *Thomas Chillingworth* Factor at *Smirna* for the neat proceed of 43 peeces there sold — | 991 | 18 | 09 |
| | | By Profit and Loss Partable for the Profit of the returns by Cloth — | 214 | 04 | 06 |
| | | | 1206 | 03 | 03 |

Dr.

| | | | | | |
|---|---|---|---|---|---|
| | | To Cotton Wools for 600 Bags nett 460C- 3q$^{rs}$ at 3$^{l}$ per Cwt. — | 1382 | 05 | 00 |

Stock of *John Speed*

| 1664. | | | | | |
|---|---|---|---|---|---|
| *April* | | By Bayes for 120 p$^{ces}$ in a partable Adventure for Smirna cost — | 582 | 00 | 00 |
| | | By Stock of *John Collins* for Monies paid him towards Customs — | 18 | 00 | 00 |
| | | By Broad Cloths for his $\frac{1}{3}$ of the gains thereby — | 153 | 10 | 08 |
| | | By Profit partable for his Proportion of the Gains — | 248 | 09 | 11 |
| | | | 1002 | 00 | 07 |

Dr.

| | | | | | |
|---|---|---|---|---|---|
| | | To Stock of *John Speed* for 120 p$^{ces}$ Coll$^{s}$ with Charges — | 582 | 00 | 00 |
| | | To *John Hetherwood* Dyer, for Dying the same — | | | |
| | | To Stock of *John Collins* disburs'd for Customs outwards — | | | |
| | | To Profit Partable for the neat gains — | | | |

*John Hetherwood* Dyer Cr.

| 1664. | | | | | |
|---|---|---|---|---|---|
| *April* | | By Bayes in Voyage to *Smirna* for Dying 120 p$^{ces}$ — | 90 | 00 | 00 |
| | | By Kerfies in *Ditto* Voyage for Dying 320 p$^{ces}$ — | 96 | 00 | 00 |
| *Januar.* | — | By Ballance owing — | 6 | 10 | 00 |
| | | | 192 | 10 | 00 |

| | | | l. | s. | d. |
|---|---|---|---|---|---|
| 1664. | | Stock of *Henry Marvail* Dr. | | | |
| *Decemb* | 1 | To Mohair Yarn for the first Costs of the whole Parcel | 113 | 10 | 04 |
| — | | To Profit Partable for the 12 *per Centum* gains | 13 | 04 | 07 |
| | 10 | To *Simon Segerstone* for ⅓ of his Ballance to be adventured in Broad-cloths | 167 | 01 | 08 |
| | 11 | To Galls for the Moity of 30 Bags to be adventured to *Dantzick* | 117 | 00 | 00 |
| | 16 | To Chamlets for the ⅓ of the value of 40 p$^{s}$ divided | 80 | 00 | 00 |
| | | | 1635 | 16 | 07 |
| 1664. | | Stock of *John Collins* Dr. | | | |
| *April* | | To Stock of *John Speed* for Cash received towards payment of Customs— | 18 | 00 | 00 |
| | | *John Collins* Dr. | | | |
| *Decemb* | 10 | To *Simon Segerstone* for the ⅓ of his Ballance to be laid out in Broad-Cloaths for the next adventure | 167 | 01 | 08 |
| | 11 | To Galls for his Moity of 33 Bags bought of the Company to Ship off for *Dantzick* | 117 | 00 | 00 |
| | 12 | To *Abraham Bennet* for Cash received in part of Cotton Wool | 291 | 14 | 00 |
| | 16 | To *Philip Clarke* for Cash received in part of Chamlets | 400 | 00 | 00 |
| | — | To Chamlets for ⅕ of the value of 40 p$^{s}$ divided | 80 | 00 | 00 |
| *Januar.* | 20 | To *Abraham Bennet* received upon Composition for his Debt | 250 | 00 | 00 |
| | 25 | To Cottons for the Moiety of the first Costs of 80 p$^{s}$ and 50 rowles to Ship for *Spain* | 213 | 15 | 00 |
| | — | To Fustians for the Moity of the Costs of 430 peeces | 406 | 00 | 00 |
| | R | To Ballance due to himself upon this Account | 553 | 12 | 05 |
| | | | 2497 | 03 | 01 |
| 1664. | | *Simon Segerstone* Clothier Dr. | | | |
| *Decemb* | 10 | To Cotton Wools for 600 Bags *netto* 409C–3q$^{rs}$ at 3$^{l}$ *per Cent.* | 1229 | 05 | 00 |
| 1664. | | Bayes Partable in Voyage to *Smirna* Dr. | | | |
| *April* | — | To Stock of *John Speed* for 120 p$^{s}$ Cost with Charges | 582 | 00 | 00 |
| — | — | To *John Hethergood* Dyer, for Dying the same | 90 | 00 | 00 |
| | | To Stock of *John Collins* disbursed for Customs outwards | 13 | 00 | 00 |
| | | To Profit Partable for the neat gains | 44 | 15 | 00 |
| | | | 729 | 15 | 00 |

| 1664. | | Stock of *Henry Marvail* Cr. | l. | s. | d. |
|---|---|---|---|---|---|
| *April* | | By Searges for 100 p$^{s}$ Colcheſter in a partable Adventure to *Smirna* | 561 | 10 | 00 |
| | | By Perpetuanos in *Ditto* Voyage for 60 p$^{s}$ coſt | 178 | 10 | 00 |
| | | By Broad Cloaths for $\frac{1}{3}$ of their neat gains | 153 | 10 | 8$\frac{1}{2}$ |
| | | By Profit partable for his Proportion thereof | 306 | 09 | 6$\frac{1}{2}$ |
| | | By Ballance owing by *Henry Marvail* | 435 | 16 | 04 |
| | | | 1635 | 16 | 07 |

| 1664. | | Stock of *John Collins* Cr. | | | |
|---|---|---|---|---|---|
| *April* | | By Kerſies for 320 p$^{s}$ in a partable Adventure to *Smirna* the firſt coſts with Package, are as *per* particulars | 934 | 00 | 00 |
| | | By the ſaid for Cuſtoms outward | 18 | 03 | 04 |
| | | By Bayes in *ditto* Voyage for Cuſtoms of 120 p$^{s}$ | 13 | 00 | 00 |
| | | By Searges partable for Cuſtoms of 100 p$^{s}$ | 4 | 01 | 03 |
| | | By Perpetuanos partable for Cuſtoms of 60 p$^{s}$ | 2 | 04 | 00 |
| | | By Broad Cloaths for Package of 3 Bales | 2 | 16 | 00 |
| | | By the ſaid for Charges, Cuſtoms, Sealing and Warehouſe | 11 | 10 | 00 |
| | | By Loſs partable diſburſed for a Feaſt at the Ships ſetting out | 05 | 00 | 00 |
| | | *John Collins* Cr. | | | |
| *Decemb* | 2 | By Galls for Cuſtoms inwards diſburſed | 15 | 08 | 06 |
| | | By the ſaid for Freight | 32 | 00 | 00 |
| | | By Cotton Wool for the Cuſtoms | 125 | 00 | 00 |
| | | By the ſaid for Freight | 600 | 00 | 00 |
| | | By *ditto* for other Charges | 9 | 12 | 00 |
| | | By Turky Chamlets for the Cuſtoms | 128 | 00 | 00 |
| | | By Loſs partable allowed for diſburſing the Cuſtoms | 20 | 00 | 00 |
| | | By the ſaid allowed for Stating the Account | 20 | 00 | 00 |
| | | By Broad Cloaths for $\frac{1}{3}$ of the gains thereby | 153 | 10 | 8$\frac{1}{2}$ |
| | | By Profit partable for his Proportion of that Dividend | 402 | 17 | 3$\frac{1}{2}$ |
| | | | 2497 | 03 | 01 |

| 1664. | | *Simon Segerſtone* Cr. | | | |
|---|---|---|---|---|---|
| *April* | | By Broad Cloaths for 43 p$^{s}$ ſold the Company as *per* particulars | 700 | 00 | 00 |
| *Decemb* | 10 | By the ſaid for 8 Months Intereſt thereof | 28 | 00 | 00 |
| *Januar.* | 25 | By Ballance carried to the Stocks of the Adventurers each $\frac{1}{3}$ to be made good in Cloath for another Adventure | 501 | 05 | 00 |
| | | | 1229 | 05 | 00 |

| 1664. | | Bayes Cr | | | |
|---|---|---|---|---|---|
| *Sept.* | 20 | By *Thomas Chillingworth* Factor at *Smirna* for their neat proceed as *per* Account ℔ 2919-00$^{s}$ | 729 | 15 | 00 |

| 1664. | | Searges Tripartite in Voyage to *Smirna* Dr. | l. | s. | d. |
|---|---|---|---|---|---|
| *April* | — | To Stock of *Henry Marvail* for 100 p$^{s}$ of *Colchesters* coſt | 561 | 10 | 00 |
| | — | To Stock of *John Collins* disburſed for Cuſtoms outwards | 4 | 01 | 03 |
| | R | To Profit Partable for the neat gains | 284 | 14 | 06 |
| | | | 850 | 05 | 09 |

| 1664. | | Perpetuanos Partable in *ditto* Voyage Dr. | | | |
|---|---|---|---|---|---|
| *April* | — | To Stock of *Henry Marvail* for the Coſts of 60 peeces | 178 | 10 | 00 |
| | — | To Stock of *John Collins* disburſed for Cuſtoms outwards | 2 | 04 | 00 |
| | R | To Profit Partable for the neat gains | 25 | 01 | 00 |
| | | | 205 | 15 | 00 |

| 1664. | | Kerſies Partable in Voyage to *Smirna* Dr. | | | |
|---|---|---|---|---|---|
| *April* | — | To Stock of *John Collins* for 320 p$^{s}$ coſt with Package | 934 | 00 | 00 |
| | — | To *John Hethergood* for Dying | 96 | 00 | 00 |
| | — | To Stock of *John Collins* disburſed for Cuſtoms outwards | 18 | 03 | 04 |
| | | | 1048 | 03 | 04 |

| 1664. | | *Thomas Chillingworth* Factor at *Smirna* Dr. | | ₱ | *a.* | | | |
|---|---|---|---|---|---|---|---|---|
| *Sept.* | 20 | To Broad Cloaths — for the neat proceed of 43 Cloaths | ₱ | 3967 | 60 | 991 | 18 | 09 |
| | — | To Bayes — for the neat proceed of 120 p$^{s}$ | ₱ | 2919 | 00 | 729 | 15 | 00 |
| | — | To Searges — for the neat proceed of 100 p$^{s}$ | ₱ | 3401 | 13 | 850 | 05 | 09 |
| | — | To Perpetuanos — for the neat proceed of 60 p$^{s}$ | ₱ | 823 | 00 | 205 | 15 | 00 |
| | — | To Kerſies — for the neat proceed of 320 p$^{s}$ | ₱ | 4040 | 00 | 1010 | 00 | 00 |
| | | | ₱ | 15150 | 73 | 3787 | 14 | 06 |

| 1664. | | Galls Partable Dr. | | | |
|---|---|---|---|---|---|
| *Sept.* | 20 | To *Thomas Chillingworth* for the firſt Coſts of 60 Bags at *Smirna* | 159 | 07 | 06 |
| *Decemb* | 2 | To *John Collins* disburſed for Cuſtoms | 15 | 08 | 06 |
| | — | To the ſaid disburſed for Freight and Charges | 32 | 00 | 00 |
| | R | To Profit Partable for the neat gains | 219 | 14 | 08 |
| | | | 426 | 10 | 00 |

| 1664. | | Cotton Wool 1600 Bags Partable Dr. | | | |
|---|---|---|---|---|---|
| *Sept.* | 20 | To *Thomas Chillingworth* for the firſt Coſts at *Smirna* | 1907 | 08 | 00 |
| *Decemb* | 2 | To *John Collins* for the Cuſtoms by him disburſed | 125 | 00 | 00 |
| | — | To the ſaid for Freight and other Charges | 609 | 12 | 00 |
| *Januar.* | 20 | To *Abraham Bennett* for the Moiety of his debt loſt by Compoſition | 250 | 00 | 00 |
| | R | To Profit Partable for the neat gains | 358 | 19 | 00 |
| | | | 3250 | 19 | 00 |

| 1664. | | Chamlets 160 Peeces Partable Dr. | | | |
|---|---|---|---|---|---|
| *Sept.* | 20 | To *Thomas Chillingworth* for the firſt Coſts as *per* Account | 556 | 18 | 04 |
| *Decemb* | 2 | To *John Collins* for the Cuſtoms and Charges disburſed | 128 | 00 | 00 |
| | — | To the Farmers of the Cuſtoms for the Additional Impoſt due | 64 | 00 | 00 |
| | R | To Profit Partable for the neat gains | 211 | 01 | 08 |
| | | | 960 | 00 | 00 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 1664. | | Searges Cr. | | l. | s. | d. |
| Sept. | 20 | By *Thomas Chillingworth* for the neat proceed of 100 p$^{s}$ | | 850 | 05 | 09 |
| 1664. | | Perpetuano's Cr. | | | | |
| Sept. | | By *Thomas Chollingworth* for the neat proceed of 60 p$^{s}$ | | 205 | 15 | 00 |
| 1664. | | Kersies Partable Cr. | | | | |
| Sept. | 20 | By *Thomas Chillingworth* for the neat proceed of 320 p$^{s}$ | | 1010 | 00 | 00 |
| Jannar. | R | By Loss Partable for the Ballance lost on this Commodity | | 38 | 03 | 04 |
| | | | | 1048 | 03 | 04 |
| 1664. | | *Thomas Chillingworth* Cr. | ₤ a. | | | |
| Sept. | 20 | By Galls — 60 Bags | ₤ 637 40 | 159 | 07 | 06 |
| — | | By Cotton Wool — for the first Costs of — 1600 Bags | 7629 48 | 1907 | 08 | 00 |
| — | | By Mohair Yarn — 14 Bales 10 Fangots | 4542 05 | 1135 | 10 | 04 |
| — | | By Chamlets — 160 peeces | 2227 54 | 556 | 18 | 04 |
| — | | By Loss partable for the Ships Comp. Primage, and Averidge | 54 06 | 13 | 10 | 04 |
| Jannar. | 25 | By *Ditto* for the Ballance paid the Cap$^{t}$ and by the Adventurers given him | 60 00 | 15 | 00 | 00 |
| | | | ₤ 15150 73 | 3787 | 14 | 06 |
| 1664. | | Galls Cr. | | | | |
| Decemb | 11 | By *John Hethergood* Dyer for 27 Bags *netto* 77*C* sold him at 2$^{l}$ 10$^{s}$ | | 192 | 10 | 00 |
| | 11 | By *John Collins* for his Moiety of 33 Bags Shipt in Partnership for *Dantzick* as *per* Wast-book | | 117 | 00 | 00 |
| *ditto* | — | By Stock of *John Speed* for his Moiety thereof | | 117 | 00 | 00 |
| | | | | 426 | 10 | 00 |
| 1664. | | Cotton Wool Cr. | | | | |
| Decemb | 10 | By *Simon Segerstone* Clothier for 600 Bags *netto* 409*C*-3q$^{rs}$ sold him at 3$^{l}$ *per Centum* | | 1229 | 05 | 00 |
| | 12 | By *Abraham Bennet* for 400 Bags *netto* 273*C* sold him at 2$^{l}$ - 18$^{s}$ *per cent.* | | 791 | 14 | 00 |
| | 14 | By *John Saunders* for 600 Bags sold him *netto* 410*C* at 3$^{l}$ in barter | | 1230 | 00 | 00 |
| | | | | 3250 | 19 | 00 |
| 1664. | | Chamlets Cr. | | | | |
| Decemb | 16 | By *Phillip Clarke* Mercer for 4 Bales q$^{t}$ 120 Peeces by measure 2400 Yards Sold him at 6$^{s}$ *per* Yard | | 720 | 00 | 00 |
| — | | By the Stocks of the three Adventurers for 40 peeces equally Shared by measure, and valued at | | 240 | 00 | 00 |
| | | | | 960 | 00 | 00 |

| | | | l. | s. | d. |
|---|---|---|---|---|---|
| | | Mohair Yarn Dr. | | | |
| | | Fourteen Bales in Felts. | | | |
| | | Ten Fangots without Felts. | | | |
| 1664. | | | | | |
| *Sept.* | 20 | To *Thomas Chillingworth* for the firſt Coſts | 1135 | 10 | 04 |
| | R | To Profit partable for the neat gains | 136 | 04 | 07 |
| | | | 1271 | 14 | 11 |
| 1664. | | Farmers of the Cuſtoms Dr. | | | |
| *Januar.* | 25 | To Ballance ſtanding out due to them | 64 | 00 | 00 |
| | R | | | | |
| 1664. | | *Abraham Bennett* Dr. | | | |
| *Decemb* | 12 | To Cotton Wool for 400 Bags *netto* 273*C* ſold him at 2$^{l}$ 18$^{s}$ *per Cent.* | 791 | 14 | 00 |
| 1664. | | *John Saunders* Clothier Dr. | | | |
| *Decemb* | 14 | To Cotton Wool for 600 Bags *netto* 410*C* ſold him in Barter at 3$^{l}$ *per cent.* | 1230 | 00 | 00 |
| | R | To Ballance due to him | 09 | 10 | 00 |
| | | | 1239 | 10 | 00 |
| 1664. | | Cottons Dr. | | | |
| *Decemb* | 16 | To *John Saunders* for 80 p$^{s}$ of Northern or Kendal Cottons for Wrappers at 20 Yards each at 6$^{d}$ *per* Yard | 40 | 00 | 00 |
| | – | To the ſaid for 50 Manchester Rowles q$^{t}$ 40 Yards each is 2000 Yards at 3$^{s}$ 6$^{d}$ | 350 | 00 | 00 |
| | – | To the ſaid for Dreſſing and Dying at 15$^{s}$ a p$^{s}$ in Colours | 37 | 10 | 00 |
| | | | 427 | 10 | 00 |
| 1664. | | Fuſtians Dr. | | | |
| *Decemb* | 16 | To *John Saunders* for 300 p$^{s}$ of Manchesters containing 38 Yards each, at 36$^{s}$ *per* peece | 540 | 00 | 00 |
| | – | To the ſaid for 130 peeces of Lancaſhire Millains at 2$^{l}$ | 260 | 00 | 00 |
| | – | To the ſaid for 12 Drumfats for Package | 12 | 00 | 00 |
| | | | 812 | 00 | 00 |

| | | | l. | s. | d. |
|---|---|---|---|---|---|
| | | **Mohair Yarn** Cr. | | | |
| 1664. Decemb | 1 | By Stock of *Henry Marvail* for his Contract for them | 1135 | 10 | 04 |
| | — | By the said for the 12 *per Centum* Profit agreed | 136 | 04 | 07 |
| | | | 1271 | 14 | 11 |
| | | **Farmers of the Customs** Cr. | | | |
| 1664. Decemb | 2 | By Chamblets for the Additional Impost of 160 peeces neat 640l at 2l *per* pound value at 1l *per* pound | 64 | 00 | 00 |
| | | ***Abraham Bennett*** Cr. | | | |
| 1664. Decemb | 12 | By *John Collins* for Cash paid in part | 291 | 14 | 00 |
| Januar. | 20 | By the said for the Moiety of the Debt upon Composition | 250 | 00 | 00 |
| | — | By Cotton Wool for the other Moiety left | 250 | 00 | 00 |
| | | | 791 | 14 | 00 |
| | | ***John Saunders*** Cr. | | | |
| 1664. Decemb | 16 | By Cottons received in Barter as in *ditto* Account | 427 | 10 | 00 |
| | — | By Fustians so received | 812 | 00 | 00 |
| | | | 1239 | 10 | 00 |
| | | **Cottons** Cr. | | | |
| 1664. Januar. | 25 | By *John Collins* for the Moiety of their Costs *per Contra*, being by him intended for *Spain* in another Partnership | 213 | 15 | 00 |
| | — | By Stock of *John Speed* for the other Moiety | 213 | 15 | 06 |
| | | | 427 | 10 | 00 |
| | | **Fustians** Cr. | | | |
| 1664. Januar. | 25 | By *John Collins* for one Moiety for his Adventure to *Spain* | 406 | 00 | 00 |
| | — | By Stock of *John Speed* for the other Moiety | 406 | 00 | 00 |
| | | | 812 | 00 | 00 |

| | | | l. | s. | d. |
|---|---|---|---|---|---|
| 1664. | | *Philip Clark* Mercer Dr. | | | |
| *Decem.* | 16 | To Chamlets for 120 p$^{s}$ in 4 Bales q$^{t}$ 2400 Yards sold him at 6$^{d}$ *per* Yard | 720 | | |
| 1664. | | Losses Partable outwards Dr. | | | |
| *April* | | To Stock of *John Collins* disburſed at a Feaſt | | 5 | 00 |
| *Sept.* | 20 | To Kerſies for the Ballance loſt by that Commodity | | 38 | 03 |
| | | To the Proportional part of 20$^{l}$ for Accomptantſhip and of 15$^{l}$ gratuity given the Captain to be placed here | | 18 | 09 |
| | | Losses homewards Dr. | | | |
| | | To the remainer of the ſaid 35$^{l}$ placed here | | 16 | 10 |
| | | To *Thomas Chillingworth* for the Primage, *&c.* of Goods homeward paid the Ships Comp. | | 13 | 10 |
| *Januar.* | 25 | To *John Collins* for Disburſing the Cuſtoms, *&c.* | | 29 | |
| | | To Broad Cloaths for its Proportion of the Profits of the returnes | | 84 | |
| | R | To Ballance being the Proportional Dividend | 957 | 16 | 09 |
| | | | 1283 | 14 | 11 |

Profit Partable Dr.

| | l. | s. | d. |
|---|---|---|---|
| To Stock of *John Speed* for its Proportion | 248 | 09 | 11 |
| To Stock of *Henry Marvail* for its Proportion | 306 | 09 | 6½ |
| To *John Collins* for his Proportion | 402 | 17 | 3½ |
| | 957 | 16 | 09 |

Ballance of the former Account Dr.

| | | | l. | s. | d. |
|---|---|---|---|---|---|
| *Januar.* | 25 | To *John Hethergood* Dyer owing by him | 6 | 10 | 00 |
| | | To *Philip Clerke* Mercer, owing by him | 320 | 00 | 00 |
| | | To Stock of *Henry Marvail*, owing by him | 435 | 16 | 02 |
| | | | 762 | 06 | 02 |